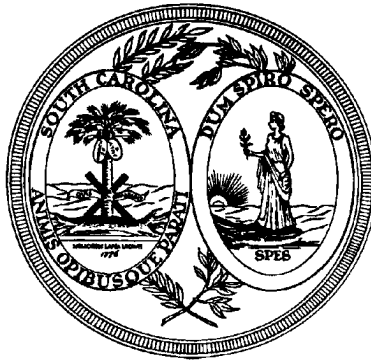


State of South Carolina
Department of Revenue
SALES AND LOCAL TAXES BOOKLET
Forms and Instructions
www.dor.sc.gov



**Please check our website for the most current forms at
www.dor.sc.gov**

Electronic
Filing

**FILE
ELECTRONICALLY**
See page 3

SALES TAX SEMINARS AND WORKSHOPS

For dates offered for the 2015 Sales Tax Seminars and Workshops or
to get a registration form,
visit our website **www.dor.sc.gov** and click on tax workshops

OR

You can register by email:
TaxPayerEd@dor.sc.gov

For Form Suggestions email:
Suggestions4Forms@dor.sc.gov

For General Sales Tax Questions email:
SalesTax@dor.sc.gov

**A SALES TAX RETURN MUST BE FILED EVEN IF NO SALES WERE MADE DURING THE
FILING PERIOD. FOR ZERO GROSS SALES, YOU MAY FILE BY TELEFILE OR eSales.**

This Package Contains:

New Information - page 1

Need Help - page 2

File Electronically - page 3

Stop Look and Review - page 4

Taxpayers' Bill of Rights/Collection Process - page 5

A General Guide to SC Sales and Use Tax - page 6

Municipalities Sales and Use Tax Rate By County - page 8

Notification of 1% State Sales Tax Exclusion - page 11

Essential Information - page 12

Step-By-Step Instructions - page 13

Sample Information and Returns - page 18

Forms:

ST-3 (State Sales and Use Tax Return)

ST-389 (Schedule for Local Taxes)

ST-389-A (Local Option Addendum)

ST-8A (Resale Certificate)

ST-14 (Claim for Refund)

C-278 (Account Closing Form)

SC8822 (Change of Name/Address/Business Location)

ST-263 (Sales Tax Charts)

PT-100 (Business Personal Property Return).

2015 NEW INFORMATION

The following are lists of separate sales and use tax provisions that occurred in 2014 and took effective in 2014 or thereafter.

“Additional Guest Charges” at Places Furnishing Accommodations - Amended

The imposition of sales tax on “additional guest charges” at places that furnish accommodations to transients for a consideration has been amended. Effective July 1, 2014, sales tax imposed on additional guest charges are now limited to charges for: (1) room service, (2) laundering and dry cleaning services, (3) in-room movies, (4) telephone service, and (5) rentals of meeting rooms. Charges for (1) amenities, (2) entertainment, (3) special items in promotional tourist packages, and (4) other guest services are no longer listed as an additional guest charge.

Exclusion from tax for dwelling unit rented for less than 15 days during tax year

Effective July 1, 2014, the sales tax imposed on gross proceeds derived from the rental or charges for any rooms, campground spaces, lodgings or sleeping accommodations furnished at any place in which rooms, lodgings, or sleeping accommodations are furnished for a consideration has been amended to exclude from sales tax the gross proceeds from rental income that is wholly excluded from the gross income of the taxpayer pursuant to Internal Revenue Code Section 280(A) (g). Internal Revenue Code Section 280(A) (g) allows a taxpayer to exclude from gross income the rental income derived from a dwelling unit used during the tax year by the taxpayer as a residence, provided that the dwelling unit is rented for less than 15 days during the tax year.

Certain Injectable Medications and Injectable Biologics - New Exemption

Code Section 12-36-2120 has been amended to add an exemption for injectable medications and injectable biologics, so long as the medication or biologic is administered by or pursuant to the supervision of a physician in an office which is under the supervision of a physician, or in a Center for Medicare or Medicaid Services certified kidney dialysis facility.

This exemption from State and local sales and use tax was implemented and will apply for July 1, 2014 thru June 30, 2015 on 50% of the gross proceeds of sales of qualifying sales or purchases. Effective July 1, 2015 and after qualifying sales or purchases are fully exempt from the State and local sales and use tax administered by the department.

To obtain additional information relating to this exemption, visit our website: www.dor.sc.gov

Reminder – Prior Legislation effective in 2014

Local Tax Changes in 2014

1. Horry County - 1% Capital Projects Tax repealed effective May 1, 2014.
2. Florence County - 1% Capital Projects Tax re-imposed effective May 1, 2014. New Capital Projects Tax exempts the sale or purchase of unprepared food.

The local tax imposed in the counties indicated above will be in addition to the current state and local sales and use taxes imposed in those counties and municipalities.

--REENACTED TEMPORARY PROVISIO--

The following are temporary provisions enacted in prior legislative sessions and reenacted by the General Assembly in 2014.

PRIVATE SCHOOLS, USE TAX EXEMPTION

This temporary proviso exempts the use tax on purchases of tangible personal property for use in primary and secondary schools including kindergarten and early childhood by schools exempt from income taxes under IRS Code Section 501(c)(3). The exemption does not apply to purchases subject to sales tax. This provision is effective only for the state fiscal year beginning July 1, 2014 and ending June 30, 2015, unless reenacted by the General Assembly. (Proviso 117.40)

VISCOSUPPLEMENTATION THERAPIES

There is a suspension of the state's sales and use tax for viscosupplementation therapies from July 1, 2014 through June 30, 2015. The new law does not allow for refunds for any taxes paid on sales of this product during the suspension. (Proviso 117.65)

RESPIRATORY SYNCYTIAL VIRUS PRESCRIPTION SALES AND USE TAX EXEMPTION

The effective date of the exemption from sales and use tax of prescription medicines used to prevent respiratory syncytial virus shall be January 1, 1999. No refund of sales and use taxes may be claimed as a result of this provision. (Proviso 117.61)

NEED HELP?

Telephone assistance is available from 8:30 a.m. to 5:00 p.m. EST, Monday through Friday.



1. For ordering preprinted forms - 1-803-898-5000
2. For blank/bulk forms - **www.dor.sc.gov**
- 1-800-768-3676 Automated
- 1-803-898-5320 (in Columbia) Automated
3. For general information - 1-803-898-5000
4. For assistance in filing - Visit our website at **www.dor.sc.gov** and click on **Electronic Services > Sales > Sales Tax Form Tutorial**

Taxpayer Service Centers (Hours 8:30 a.m. to 5:00 p.m. EST)



MAIN OFFICE

300A Outlet Pointe Blvd., P.O. Box 125, Columbia, SC 29214, **(803) 898-5000**

CHARLESTON

2 South Park Circle, Suite 100, Charleston, SC 29407, **(843) 852-3600**

FLORENCE

1452 West Evans Street, P.O. Box 5418, Florence, SC 29502, **(843) 661-4850**

GREENVILLE

545 N. Pleasantburg Dr., Suite 300, Greenville, SC 29607, **(864) 241-1200**

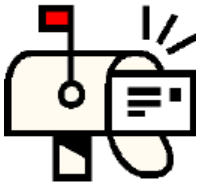
MYRTLE BEACH

1330 Howard Parkway, Myrtle Beach, SC 29577, **(843) 839-2960**

ROCK HILL

Business and Technology Center, Suite 202, 454 South Anderson Road, P.O. Box 12099, Rock Hill, SC 29731, **(803) 324-7641**

Mailing Address:



CORRESPONDENCE WITH THE SOUTH CAROLINA DEPARTMENT OF REVENUE

When writing to the Department of Revenue, always provide your retail license number or use tax registration number clearly. Do not mail correspondence with your return. Mail it separately to:

**SOUTH CAROLINA DEPARTMENT OF REVENUE
SALES TAX
COLUMBIA, SOUTH CAROLINA 29214-0101**

Do not use the preaddressed labels in this booklet when mailing correspondence as they are provided to expedite return processing and may slow correspondence handling.

Internet Access:

www.dor.sc.gov



Email

There is a space on the back of form ST-388 for your email address. If we need to contact you about your return and you would like for the Department of Revenue to contact you by email, enter your address in the space provided. If your email address changes, enter the new address on the next return due.

Listserve

Do you want to receive email notices of newsletters and hot topics related to Sales and Use Tax? We have an email notification service. Sign up for our Sales and Use Tax Listserve by visiting our website at **www.dor.sc.gov** and click on Electronic Services > Sales > Sales Tax Listserv.

Forms By Mail:

FORMS ORDERING

1-800-768-3676 or (in Columbia area) 898-5320

The system allows you to call using your regular touch tone phone to order single copies of forms. Dial the appropriate phone number listed above and follow the instructions on the system to request forms.

File Electronically

Electronic
Filing

The SCDOR has several convenient ways to electronically transmit your sales tax returns and payments. The process is completely paperless.



TeleFile

The SCDOR's **Business Tax TeleFile System** offers a convenient and paperless method for registrants filing the ST-3 form via touchtone telephone. Qualified telefilers must have zero gross proceeds of sales, rentals, use tax, and withdrawals for own use for the filing period covered. First time telefilers are required to register during the initial telephone call. To start the process, dial (803) 898-5918 and follow the instructions. For additional information, please contact us by E-Mail at telefile@dor.sc.gov or call (803) 896-1715.



As an incentive to participate in eSales or the EFT/EDI program, your discount will increase from \$3000 to \$3100 per year with your first electronic transmission.

Many taxpayers are required by law to electronically file and pay their sales returns. The Department of Revenue will notify those taxpayers whose businesses have exceeded the dollar threshold (\$15,000 or more) per month in sales tax. Voluntary participation is also encouraged.

eSales (Internet Filing)

The **SCDOR SALES TAX SYSTEM (eSales)** is an Internet application designed to allow taxpayers a fast, free, and secure way to file and pay their sales, use, accommodations, local option, and special local taxes. To file your return electronically, visit our website at www.dor.sc.gov and click on the eSales icon. First time filers are required to register, create a user ID and password during the initial visit.

NOTE: For returns to be considered timely filed, they must be submitted by the 20th day following the period covered. If the 20th falls on a weekend or legal holiday, the return is due on the next business day.

The SCDOR eSales system allows you to make payment by EFW (electronic funds withdrawal/Bank Draft) or credit card (MasterCard or VISA). ACH credit method is not an option for this program. For technical questions, call (803) 896-1715.

NOTE: For record keeping purposes, you should retain all confirmation numbers relating to electronic transactions.



EFT/EDI

The Department of Revenue also offers an **EFT/EDI (Electronic Funds Transfer/Electronic Data Interchange)** Program. This program is designed to give taxpayers an electronic way to transmit tax payments and return information for sales, use, accommodations, local option, durable medical, and special local taxes.

NOTE: To be considered timely filed by SCDOR, your return with payment must be submitted on or before the day of the due date.

The EFT/EDI program utilizes software packages to transmit your return and payment information to the Department of Revenue through modem or internet connection. Payments can be made by ACH debit (bank draft) or ACH credit methods (your financial institutions software). For more information, visit our website at www.dor.sc.gov, E-Mail us at businessEFT@dor.sc.gov, or call (803) 896-1715. The registration application (D-137), can be located on our website. For more information about any of the electronic programs listed above, go to www.dor.sc.gov and click on the Electronic Services. Then, click on the Sales and Use link to see more details about these programs.

LOOK



REVIEW

GUIDELINES FOR AVOIDING MOST COMMON SALES TAX ERRORS AND PROCESSING DELAYS

FORMS INFORMATION

- Current year forms must be used. Do not alter pre-printed file number (retail license or use tax number) or period covered.
- All submitted forms must be completed with a valid file number (retail license or use tax registration number) and period covered.
- Blank forms may be obtained by calling 1-800-768-3676, (803) 898-5320 (in Columbia) or visit our website at: www.dor.sc.gov

RETURN INFORMATION FOR ST-3

- Use the correct return for the period ended.
- A return must be filed for each period, even if no tax is due.
- Complete all lines denoted with ►, even if the amount is zero.
- Returns must be postmarked or electronically submitted with full payment on or before the 20th of the month following the closing of the period covered.

FORM INFORMATION FOR ST-389

- Complete form ST-389 when deliveries and/or sales are made in any county that imposes a local county/municipality tax. See www.dor.sc.gov for most current information regarding local taxes.
- Enter each local tax separately on the form with the appropriate county or municipality code.
- **DO NOT** collect or remit local taxes for counties/municipalities that DO NOT impose a local county/municipality tax.
NOTE: You must enter the codes for county/municipality in which your business is located and for which sales/deliveries are made.
- Complete form ST-389 if you make sales of unprepared foods in a county with a local tax.
NOTE: Sales of unprepared food are only exempt from a local sales and use tax if the local sales and use tax specifically exempts such sales.

DISCOUNT INFORMATION

- Taxpayer's discount is only for timely filed and fully paid returns.
- Use the correct discount rate: 3% if combined state and local tax liability is less than \$100
2% if combined state and local tax liability is \$100 or more.
- The same discount rate will also apply to the local tax(es).
- Maximum discount allowed (state and local tax) is \$3000 (\$3100 for electronically filed returns). Any excess or disallowed discount will be billed back to the taxpayer with penalty and interest.
- See instructions for additional information relating to the maximum discount.

OVERPAYMENT (NEGATIVE FIGURES) INFORMATION

- **DO NOT** claim credits (negative figures) on returns or addendums.
- A refund claim must be submitted for overpayments of tax previously paid.
- For additional information, refer to ST-14: Claim for Refund Section on the Essential Information page or call (803) 898-5000.

REMITTANCE (CHECKS)

1. Checks must be made payable to: **SC DEPARTMENT OF REVENUE**
2. **Verify the dollar and written amount of the check.**
3. Indicate type of tax, period covered and retail license number on the check.
4. Sign your check.
5. Use black ink only.

Your Name Your Address Any Town, State Zip		_____ 20 ____
SAMPLE		
Pay to _____ (1)		\$ (2) Dollars
FOR _____ (3)		(4)
123456789 123456 1234		

Taxpayers' Bill Of Rights

- You have the right to apply for assistance from the Taxpayer Rights' Advocate within the Department of Revenue. The advocate or his designee is responsible for facilitating resolution of taxpayer complaints and problems.
- You have the right to request and receive forms, instructions and other written materials in plain, easy-to-understand language.
- You have the right to prompt, courteous service from us in all your dealings with the Department of Revenue.
- You have the right to request and receive written information guides, which explain in simple and nontechnical language, appeal procedures and your remedies as a taxpayer.
- You have the right to receive notices which contain descriptions of the basis for and identification of amounts of any tax, interest and penalties due.

Under the provisions of Section 12-4-340 of the 1976 code of laws, any outstanding liabilities due and owing to South Carolina Department of Revenue for more than 6 months may be assigned to a private collection agency for collecting actions.

Collection Process

If your sales tax return is not postmarked by the 20th of the month following the close of the period, your return is considered delinquent and will be charged with the appropriate penalties and interest.

If your return is not received:

The Department of Revenue will issue an estimated assessment. Contact the Department of Revenue or mail (includes Telefile or eSales) your return when you receive the notice.

Ninety (90) days after receiving the estimated assessment, a tax lien may be recorded. The tax lien will adversely affect your credit rating for 10 years. You may be unable to obtain credit or transfer property if a tax lien is filed against you. Contact the Department of Revenue.

Failure to file and/or pay taxes can result in revocation of your licenses with the Department of Revenue.

You may be contacted by Department of Revenue personnel at any time during this process by phone or in person. Always ask for proper identification before discussing your account.

Business Personal Property

Business Personal Property Tax is a tax on the furniture, fixtures, and equipment that are owned by a business. Any assets that are depreciated on the business' Income Tax Return should be reported on the Business Personal Property Tax Return. All furniture, fixtures and equipment are to be reported at acquisition cost with a deduction allowed for depreciation. The Business Personal Property Tax Return is filed electronically to the South Carolina Department of Revenue using South Carolina Business One Stop (SCBOS, www.scbos.sc.gov). The return is due on the last day of the fourth month following the close of the tax year. There is no provision in the Code of Laws for an extension.

On the return, the business reports the total cost of the assets, the income tax depreciation, and the net depreciated value. The S C Department of Revenue will assess the business personal property returned. The assessed value is sent to the county in which the business is located. The local county will send a Business Personal Property Tax notice after September 1. The payment is due to the county on or before the following January 15th of each year.

How to File



The Business Personal Property Tax Return can be filed electronically on the South Carolina Business One Stop website (www.scbos.sc.gov). To file the Business Personal Property Tax Return electronically, visit South Carolina Business One Stop (SCBOS) at: www.scbos.sc.gov. If a taxpayer already has a South Carolina Business One Stop or South Carolina Department of Revenue electronic filing account created to file for other taxes (i.e. Sales and Use Tax), the same user name and password can be used to file the Business Personal Property Tax Return on SCBOS.

After filing online, the taxpayer will be given an Official Receipt and this is a taxpayer's proof of filing. A copy should be kept for the taxpayer's records. Any Business Personal Property questions? Please call us at: 803-898-5222 or Email: BPPProperty@dor.sc.gov

A General Guide to South Carolina Sales and Use Tax

Publication # 3
November 4, 2014

Sales tax is imposed on the sale, rental or lease of goods and certain services in South Carolina. Use tax is imposed on goods and certain services purchased out of state and brought into South Carolina on which no sales tax or not enough sales tax has been paid. The state sales and use tax rate is 6%. Certain counties impose an additional 1% local option sales and use tax and/or a special local sales and use tax. (Throughout this handout, to keep it simple, the word *sale* also implies *rentals* and *leases*.)

The Retail License

If you start a retail business in South Carolina, you will need a retail license before making any sales. The retail license must be obtained by all retailers, including those making infrequent sales in this state. If you have more than one business outlet, you must have a separate retail license for each location.

For information relating to county or municipal business license requirements, you should contact your local county or municipal tax office.

If you have no permanent retail location, you can obtain a transient retail license which will allow you to make sales throughout the state, but in only one location at a time.

Apply for the retail license on Form **SCDOR-111**, *Tax Registration Application*, available at all Department of Revenue tax offices or visit our website: **www.dor.sc.gov**. The fee for the permanent retail license or the transient retail license is \$50. If an outstanding debt exists for state taxes, the retail license will not be issued until the taxes are paid.

Nonresident Retailers - Nonresident retailers with a physical presence in South Carolina must obtain a retail license for \$50 to do business in this state. A nonresident retailer is one who does not have a business location in this state, but solicits business from South Carolina residents by means of sales representatives, manufacturers' agents, e-commerce, catalogs, advertising or other means.

Purchaser's Certificate of Registration - A purchaser's certificate of registration is required for someone who does not make retail sales but who purchases tangible personal property from outside this state to store, use or consume in South Carolina. Those licensed as retailers do not need a purchaser's certificate of registration. Apply for the certificate on **SCDOR-111**.

Temporary license - A temporary retail license is available for \$50 to transient retailers making sales in this state for no more than 30 consecutive days.

Artists and craftsmen - Artists and craftsmen selling at arts and crafts shows and festivals products they have created or assembled may obtain a permanent retail license for \$20 by applying on **Form 110**.

Flea market and yard sales - Persons who make sales at a flea market or at a yard sale no more than once per calendar quarter are not required to obtain a retail license.

Charitable organizations - Most non-profit, charitable organizations that make sales for charitable purposes are exempt from the sales and use tax on their sales and are not required to obtain a retail license. Applications for exemption must be made on **ST-387**. Purchases made by the organization for its own use are taxable.

Special Events Sales - Retailers making sales at festivals or special events - which include promotional shows, trade shows, fairs or carnivals for which an admission fee is required and last less than 12 consecutive days - are not required to obtain a retail license. Instead, retailers are required to file a special event tax return within five days for sales made at the event. Contact your local district office for more information.

Purchasing a Business

If you buy a business, all taxes that may be owed by the previous owner transfer to you. The taxes owed are a lien against the business inventory and equipment. You cannot obtain a retail license until the tax is paid. For more information on obtaining a certificate of tax compliance, refer to Form **C-268**.

Moving Your Business

If you move to a new location within the same county, you maintain your same retail license number but you should request an updated license to show your new address. If you move to a new location outside the county, you will be assigned a new retail license number. The \$50 license fee is not charged when the business location changes. Refer to Form **SC8822** for more information.

Closing Your Business

If you close your business, you must file a final tax return with the Department of Revenue, return your retail license and complete **C-278** (Account Closing Form). This may prevent you from getting unnecessary notices and bills for unpaid taxes.

More About Sales Tax

In addition to sales at retail, the sales tax also applies to the fair market value of items purchased by the retailer at wholesale, but used by the retailer for personal use. In addition to applying to items one normally thinks of as taxable - furniture, appliances, clothing, etc. - the sales and use tax also applies to communications like paging services, laundry and dry cleaning services, and electricity. A 10% (11% effective June 1, 2007) sales tax applies to telephone services for 900 and 976 exchanges. An additional 5% rental surcharge applies to rental of cars, and 3% applies to rental of heavy equipment.

More About Use Tax

Use tax commonly applies to purchases from retailers made via mail-order catalog, television, telephone, internet shopping and other out-of-state purchases from out of state retailers. Purchasing merchandise from retailers outside of South Carolina's borders does not exempt the purchaser from paying South Carolina tax. Making a purchase of tangible personal property (books, DVD's CD's, computer, clothing, etc.) from out-of-state retailers for use, storage or consumption in this state makes the purchaser liable for use tax.

If you purchase merchandise (books, DVD's CD's, computer, clothing, etc.) from an out-of-state retailer for storage, use, or other consumption in this state and an equal amount of sales tax was not due and paid in the other state at the time of purchase, you are liable for use

tax. Many catalog and mail-order companies already collect South Carolina's sales or use tax when you make a purchase. If the business *does not* collect the tax at the time of purchase, *you are responsible* for reporting the purchase and paying the tax yourself. If you make a purchase in another state and pay less than the tax which would be due in South Carolina, you should report and pay the difference to the SC Department of Revenue. A credit is allowed for Sales or Use Tax due and paid in another state.

Business

Businesses which regularly make non-taxed purchases out of state report and pay the use tax on their monthly sales and use tax return, **ST-3** and **ST-389**, if applicable.

Personal

Individuals not in business who make non-taxed purchases out of state should report the use tax on **UT-3/UT-3W**, SC Use Tax Worksheet or visit the Department's webpage, **www.dor.sc.gov**, to pay the use tax or report and pay the tax on the South Carolina Individual Income Tax Return.

Local Sales and Use Taxes

A county may approve one or more of the following local taxes: local option, capital projects, school district, tourism development, or transportation tax. These local sales and use tax taxes are imposed in addition to the State sales and use tax. These local taxes are collected and administered by the South Carolina Department of Revenue on the behalf of the counties. Items subject to a maximum sales and use tax (i.e. \$300 on motor vehicles) are exempt from the local sales and use taxes.

Voters may approve 1% local option sales and use tax and/ or a local tax for capital projects, education capital improvement, school districts, tourism development, or transportation tax.

Counties and municipalities may impose local hospitality taxes on food, beverages, accommodations and admissions. This form does not address the local taxes on sales that are collected directly by the counties or municipalities (sales of accommodations or prepared meals). These taxes are collected by the local government, not the Department of Revenue. Contact the county where your business is located to determine if you are liable for any of their local hospitality taxes.

The local tax rate information presented in this publication is current at the time of publication. To determine if the local tax information relating to a particular county or jurisdiction has changed, visit our website, **www.dor.sc.gov**, and inquire under sales and use tax.

Tax Rate on Unprepared Food

Sales of unprepared food items eligible for purchase with United States Department of Agriculture food coupons are exempt from the State sales and use tax. This exemption **does not** apply to local sales and use taxes administered and collected by the S. C. Department of Revenue on the behalf of counties and other jurisdictions unless the local tax law specifically exempts sales of such food. To obtain additional information relating to sales of unprepared food, visit our website to view SC Regulation 117-337.

Accommodations Tax

The rental of transient accommodations is subject to a 2% accommodations tax in addition to the 5% sales tax (and the percentage for local tax, if applicable). If you rent out rooms or spaces at hotels, campsites, boarding houses, etc., you are required to obtain a retail license and pay the sales and accommodations tax.

Room rentals to the same person for at least 90 continuous days are not subject to the tax. If you rent a room in the house in which you live and it has less than six bedrooms, you are exempt from the tax. If you rent transient accommodations for no more than one week each calendar quarter, you are not required to obtain a retail license, but you still must report and pay the tax annually by April 15 of the following year unless otherwise exempted under Code Section 12-36-920 (A). Additional guest charges such as telephone service, room service, and rental of meeting rooms are subject to the 6% sales tax. However, charges for other services such as, amenities, entertainment, special items in promotional tourist packages and other guest services are no longer listed as additional guest charges as of July 1, 2014. **ST-388** is used to report your Sales, Use and Accommodations taxes and must be submitted with form ST-3T.

Maximum Tax

A maximum sales tax of \$300 is imposed on the sale or lease of motor vehicles, boats, aircrafts, motorcycles, certain trailers, recreational vehicles and light construction equipment. For purchases of light construction equipment, the Form **ST-405** is to be filled out by the purchaser and given to the retailer to limit the tax amount to three hundred dollars (\$300). The \$300 limit also applies to the sale of musical instruments and office equipment to religious organizations. Form **ST-382** must be completed for these items sold to religious organizations. Retailers who sell items subject to a maximum will be receiving the **ST-455** (State, Sales, Use, Maximum and Special Filers Return) with instructions for the form. The **ST-455** is to be used for reporting sales subject to the 1% sales tax rate increase as well as those not subject to the 1% sales tax (Items subject to a maximum tax) rate increase as of June 1, 2007.

Manufactured Homes

The first 35% of the selling price of a manufactured home is exempt from sales and use tax. After allowing for the exemption and any trade-in, the tax imposed on the sale is \$300 plus 2% of the remaining sales price exceeding \$6,000. The 2% may be waived if certain energy efficiency levels are met in the mobile home. Furniture and appliances that are not permanently attached and are sold with a mobile home must be listed separately on the bill or invoice and taxed at 6% of the sales price (less any trade-in allowance), plus applicable local taxes.

In 2008, the maximum tax provision relating to the calculation of the maximum tax for manufactured homes was amended to completely exempt certain Energy Star homes from the sales and use tax for sales occurring from July 1, 2009 through July 1, 2019. Under this provision, the manufactured home would be exempt 100% from any sales and use tax calculation due if it has been designated by the United States Environmental Protection Agency and the United States Department of Energy as meeting or exceeding each agency's energy saving efficiency or meeting or exceeding such requirements under each agency's Energy Star program.

More Information

For more information on sales and use tax, visit the Department of Revenue's home page on the Internet: **http://www.dor.sc.gov** Sales tax laws, regulations, policy documents and attorney general opinions may be found there.

This publication is intended to provide basic information about sales and use tax. It is not a substitution for the law. Further, tax laws change rapidly. We would advise you to seek legal advice if there are questions about your tax obligations.

Municipalities Sales and Use Tax Rates by County

The tax rate information on this chart lists the current tax rate at the time of the effective date. This chart is revised periodically to reflect changes in the sales tax rate. Counties can impose a new tax rate at any time, which would impact the tax rates shown. A complete updated list of all counties with local taxes can be found on our website www.dor.sc.gov under Sales and Use.

Counties in bold indicate a special local tax has been implemented.

* Indicates a municipality is located in more than one county. To determine the appropriate tax rate, check a map or ask the customer to verify where tangible personal property was delivered.

(CP) - Capital Projects (ECI) - Education Capital Improvement (LO) - Local Option (SD) - School District
(TT) - Transportation Tax (TD) - Tourism Development

EFFECTIVE MAY, 2013, BAMBERG, HAMPTON, LEE, MARION AND RICHLAND COUNTIES TAX RATE INCREASED TO 8% (PRIOR TAX RATE 7%)

MUNICIPALITY	CODE	COUNTY	TAX RATE	MUNICIPALITY	CODE	COUNTY	TAX RATE
Abbeville	2005	Abbeville	7%	Chesnee (LO)	2137	Cherokee	8%
Aiken (CP)	1002	Aiken	7%	Chesnee (SD)	5111	Cherokee	8%
Allendale (LO)	2015	Allendale	8%	Chester (LO)	2139	Chester	8%
Allendale (CP)	1003	Allendale	8%	Chester (CP)	1012	Chester	8%
Anderson	2020	Anderson	6%	Chesterfield (LO)	2142	Chesterfield	8%
* Andrews	2025	Georgetown	6%	Chesterfield (SD)	5131	Chesterfield	8%
* Andrews	2026	Williamsburg	7%	* Clemson	2148	Pickens	7%
Arcadia Lakes (LO)	2030	Richland	8%	* Clemson	2149	Anderson	6%
Arcadia Lakes (TT)	1040	Richland	8%	Clinton	2151	Laurens	7%
Atlantic Beach (ECI)	5261	Horry	7%	Clio (LO)	2154	Marlboro	8%
Awendaw (LO)	2038	Charleston	8.5%	Clio (SD)	5351	Marlboro	8%
Awendaw (TT)	1010	Charleston	8.5%	Clover (CP)	1046	York	7%
Awendaw (ECI)	5101	Charleston	8.5%	* Columbia (LO)	2160	Richland	8%
Aynor (ECI)	5261	Horry	7%	* Columbia (TT)	1040	Richland	8%
Bamberg (LO)	2052	Bamberg	8%	* Columbia (SD)	5320	Lexington	7%
Bamberg (CP)	1005	Bamberg	8%	Conway (ECI)	5261	Horry	7%
Barnwell	2054	Barnwell	7%	Cope (CP)	1038	Orangeburg	7%
* Batesburg-Leesville (SD)	5320	Lexington	7%	Cordova (CP)	1038	Orangeburg	7%
* Batesburg-Leesville	2057	Saluda	7%	Cottageville	2172	Colleton	7%
Beaufort	1007	Beaufort	6%	Coward (LO)	2175	Florence	8%
Belton	2060	Anderson	6%	Coward (CP)	1021	Florence	8%
Bennettsville (LO)	2062	Marlboro	8%	Cowpens	2178	Spartanburg	6%
Bennettsville (SD)	5351	Marlboro	8%	Cross Hill	2181	Laurens	7%
Bethune	2064	Kershaw	7%	Darlington (LO)	2200	Darlington	8%
Bishopville (LO)	2066	Lee	8%	Darlington (SD)	5161	Darlington	8%
Bishopville (CP)	1031	Lee	8%	Denmark (LO)	2204	Bamberg	8%
Blacksburg (LO)	2068	Cherokee	8%	Denmark (CP)	1005	Bamberg	8%
Blacksburg (SD)	5111	Cherokee	8%	Dillon (LO)	2208	Dillon	8%
Blackville	2070	Barnwell	7%	Dillon (SD)	5170	Dillon	8%
Blenheim (LO)	2072	Marlboro	8%	Donalds	2212	Abbeville	7%
Blenheim (SD)	5351	Marlboro	8%	Due West	2216	Abbeville	7%
Bluffton	1007	Beaufort	6%	Duncan	2220	Spartanburg	6%
Blythewood (LO)	2075	Richland	8%	Easley	2230	Pickens	7%
Blythewood (TT)	1040	Richland	8%	Eastover (LO)	2235	Richland	8%
Blythewood	2077	Fairfield	7%	Eastover (TT)	1040	Richland	8%
Bonneau (LO)	2076	Berkeley	8%	Edgefield	2240	Edgefield	7%
Bonneau (TT)	1008	Berkeley	8%	Edisto Beach	2243	Colleton	7%
Bowman (CP)	1038	Orangeburg	7%	Ehrhardt (LO)	2245	Bamberg	8%
Branchville (CP)	1038	Orangeburg	7%	Ehrhardt (CP)	1005	Bamberg	8%
Briarcliffe Acres (ECI)	5261	Horry	7%	Elgin	2250	Kershaw	7%
Brunson (LO)	2082	Hampton	8%	Elko	2255	Barnwell	7%
Brunson (CP)	1025	Hampton	8%	Elloree (CP)	1038	Orangeburg	7%
Burnettown (CP)	1002	Aiken	7%	Estill (LO)	2265	Hampton	8%
Calhoun Falls	2100	Abbeville	7%	Estill (CP)	1025	Hampton	8%
Camden	2103	Kershaw	7%	Eutawville (CP)	1038	Orangeburg	7%
Cameron	2106	Calhoun	7%	Fairfax (LO)	2280	Allendale	8%
Campobello	2109	Spartanburg	6%	Fairfax (CP)	1003	Allendale	8%
Carlisle	2112	Union	6%	Fairfax (LO)	2281	Hampton	8%
Cayce (SD)	5320	Lexington	7%	Fairfax (CP)	1025	Hampton	8%
Cayce (LO)	2116	Richland	8%	Florence (LO)	2286	Florence	8%
Cayce (TT)	1040	Richland	8%	Florence (CP)	1021	Florence	8%
Central	2118	Pickens	7%	Folly Beach (LO)	2292	Charleston	8.5%
Central Pacolet	2121	Spartanburg	6%	Folly Beach (TT)	1010	Charleston	8.5%
Chapin (SD)	5320	Lexington	7%	Folly Beach (ECI)	5101	Charleston	8.5%
* Charleston (LO)	2129	Berkeley	8%	Forest Acres (LO)	2298	Richland	8%
* Charleston (TT)	1008	Berkeley	8%	Forest Acres (TT)	1040	Richland	8%
* Charleston (LO)	2130	Charleston	8.5%	Fort Lawn (LO)	2304	Chester	8%
* Charleston (TT)	1010	Charleston	8.5%	Fort Lawn (CP)	1012	Chester	8%
* Charleston (ECI)	5101	Charleston	8.5%	Fort Mill (CP)	1046	York	7%
Cheraw (LO)	2133	Chesterfield	8%	* Fountain Inn	2315	Greenville	6%
Cheraw (SD)	5131	Chesterfield	8%	* Fountain Inn	2316	Laurens	7%
Chesnee	2136	Spartanburg	6%	Furman (LO)	2320	Hampton	8%

Municipalities Sales and Use Tax Rates by County

MUNICIPALITY	CODE	COUNTY	TAX RATE	MUNICIPALITY	CODE	COUNTY	TAX RATE
Furman (CP)	1025	Hampton	8%	Lakeview (SD)	5170	Dillion	8%
Gaffney (LO)	2330	Cherokee	8%	Lamar (LO)	2478	Darlington	8%
Gaffney (SD)	5111	Cherokee	8%	Lamar (SD)	5161	Darlington	8%
Gaston (SD)	5320	Lexington	7%	Lancaster (LO)	2482	Lancaster	8%
Georgetown	2334	Georgetown	6%	Lancaster (CP)	1029	Lancaster	8%
Gifford (LO)	2336	Hampton	8%	Landrum	2486	Spartanburg	6%
Gifford (CP)	1025	Hampton	8%	Lane	2490	Williamsburg	7%
Gilbert (SD)	5320	Lexington	7%	Latta (LO)	2494	Dillon	8%
Goose Creek (LO)	2342	Berkeley	8%	Latta (SD)	5170	Dillon	8%
Goose Creek (TT)	1008	Berkeley	8%	Laurens	2498	Laurens	7%
Goose Creek (LO)	2343	Charleston	8.5%	Lexington (SD)	5320	Lexington	7%
Goose Creek (TT)	1010	Charleston	8.5%	Liberty	2510	Pickens	7%
Goose Creek (ECI)	5101	Charleston	8.5%	Lincolnvile (LO)	2514	Charleston	8.5%
Govan (LO)	2346	Bamberg	8%	Lincolnvile (TT)	1010	Charleston	8.5%
Govan (CP)	1005	Bamberg	8%	Lincolnvile (ECI)	5101	Charleston	8.5%
Gray Court	2350	Laurens	7%	Little Mountain (CP)	1036	Newberry	7%
Great Falls (LO)	2354	Chester	8%	Livingston (CP)	1038	Orangeburg	7%
Great Falls (CP)	1012	Chester	8%	Lockhart	2526	Union	6%
Greeleyville	2358	Williamsburg	7%	Lodge	2530	Colleton	7%
Greenville	2362	Greenville	6%	Loris (ECI)	5261	Horry	7%
Greenwood	1024	Greenwood	6%	Lowndesville	2538	Abbeville	7%
* Greer	2370	Greenville	6%	Lowrys (LO)	2542	Chester	8%
* Greer	2371	Spartanburg	6%	Lowrys (CP)	1012	Chester	8%
Hampton (LO)	2380	Hampton	8%	Luray (LO)	2546	Hampton	8%
Hampton (CP)	1025	Hampton	8%	Luray (CP)	1025	Hampton	8%
Hanahan (LO)	2382	Berkeley	8%	Lyman	2550	Spartanburg	6%
Hanahan (TT)	1008	Berkeley	8%	Lynchburg (LO)	2554	Lee	8%
Hardeeville (LO)	2384	Jasper	8%	Lynchburg (CP)	1031	Lee	8%
Hardeeville (SD)	5271	Jasper	8%	Manning (LO)	2585	Clarendon	8%
Harleyville (TT)	1018	Dorchester	7%	Manning (SD)	5140	Clarendon	8%
Hartsville (LO)	2392	Darlington	8%	Marion (LO)	2588	Marion	8%
Hartsville (SD)	5161	Darlington	8%	Marion (CP)	1034	Marion	8%
Heath Springs (LO)	2396	Lancaster	8%	Mauldin	2591	Greenville	6%
Heath Springs (CP)	1029	Lancaster	8%	Mayesville (LO)	2594	Sumter	8%
Hemingway	2400	Williamsburg	7%	Mayesville (CP)	1043	Sumter	8%
Hickory Grove (CP)	1046	York	7%	McBee (LO)	2570	Chesterfield	8%
Hilda	2408	Barnwell	7%	McBee (SD)	5131	Chesterfield	8%
Hilton Head Island	1007	Beaufort	6%	McClellanville (LO)	2573	Charleston	8.5%
Hodges	1024	Greenwood	6%	McClellanville (TT)	1010	Charleston	8.5%
Holly Hill (CP)	1038	Orangeburg	7%	McClellanville (ECI)	5101	Charleston	8.5%
Hollywood (LO)	2420	Charleston	8.5%	McColl (LO)	2576	Marlboro	8%
Hollywood (TT)	1010	Charleston	8.5%	McColl (SD)	5351	Marlboro	8%
Hollywood (ECI)	5101	Charleston	8.5%	McConnells (CP)	1046	York	7%
* Honea Path	2425	Abbeville	7%	McCormick	2582	McCormick	7%
* Honea Path	2424	Anderson	6%	Meggett (LO)	2597	Charleston	8.5%
Inman	2430	Spartanburg	6%	Meggett (TT)	1010	Charleston	8.5%
* Irmo (SD)	5320	Lexington	7%	Meggett (ECI)	5101	Charleston	8.5%
* Irmo (LO)	2434	Richland	8%	* Monetta (CP)	1002	Aiken	7%
* Irmo (TT)	1040	Richland	8%	* Monetta	2602	Saluda	7%
Isle of Palms (LO)	2436	Charleston	8.5%	Moncks Corner (LO)	2600	Berkeley	8%
Isle of Palms (TT)	1010	Charleston	8.5%	Moncks Corner (TT)	1008	Berkeley	8%
Isle of Palms (ECI)	5101	Charleston	8.5%	Mount Croghan (LO)	2606	Chesterfield	8%
Iva	2439	Anderson	6%	Mount Croghan (SD)	5131	Chesterfield	8%
Jackson (CP)	2440	Aiken	7%	Mount Pleasant (LO)	2609	Charleston	8.5%
James Island (LO)	2441	Charleston	8.5%	Mount Pleasant (TT)	1010	Charleston	8.5%
James Island (TT)	1010	Charleston	8.5%	Mount Pleasant (ECI)	5101	Charleston	8.5%
James Island (ECI)	5101	Charleston	8.5%	Mullins (LO)	2612	Marion	8%
Jamestown (LO)	2442	Berkeley	8%	Mullins (CP)	1034	Marion	8%
Jamestown (TT)	1008	Berkeley	8%	Myrtle Beach (ECI)	5261	Horry (Municipality)	8%
Jefferson (LO)	2444	Chesterfield	8%	Myrtle Beach (TD)	2615	Horry (Municipality)	8%
Jefferson (SD)	5131	Chesterfield	8%	Neeses (CP)	1038	Orangeburg	7%
Jenkinsville	2445	Fairfield	7%	Newberry (CP)	1036	Newberry	7%
Johnsonville (LO)	2446	Florence	8%	New Ellenton (CP)	1002	Aiken	7%
Johnsonville (CP)	1021	Florence	8%	Nichols (LO)	2636	Marion	8%
Johnston	2448	Edgefield	7%	Nichols (CP)	1034	Marion	8%
Jonesville	2450	Union	6%	Ninety Six	1024	Greenwood	6%
Kershaw (LO)	2460	Lancaster	8%	Norris	2644	Pickens	7%
Kershaw (CP)	1029	Lancaster	8%	North (CP)	1038	Orangeburg	7%
Kiawah Island (LO)	2462	Charleston	8.5%	* North Augusta (CP)	1002	Aiken	7%
Kiawah Island (TT)	1010	Charleston	8.5%	* North Augusta	2653	Edgefield	7%
Kiawah Island (ECI)	5101	Charleston	8.5%	* North Charleston (LO)	2658	Berkeley	8%
Kingstree	2463	Williamsburg	7%	* North Charleston (TT)	1008	Berkeley	8%
Kline	2466	Barnwell	7%	* North Charleston (LO)	2656	Charleston	8.5%
Lake City (LO)	2470	Florence	8%	* North Charleston (TT)	1010	Charleston	8.5%
Lake City (CP)	1021	Florence	8%	* North Charleston (ECI)	5101	Charleston	8.5%
Lake View (LO)	2474	Dillon	8%	* North Charleston (TT)	1018	Dorchester	7%

Municipalities Sales and Use Tax Rates by County

MUNICIPALITY	CODE	COUNTY	TAX RATE
North Myrtle Beach (ECI)	5261	Horry	7%
Norway (CP)	1038	Orangeburg	7%
Olanta (LO)	2670	Florence	8%
Olanta (CP)	1021	Florence	8%
Olar (LO)	2674	Bamberg	8%
Olar (CP)	1005	Bamberg	8%
Orangeburg (CP)	1038	Orangeburg	7%
Pacolet	2680	Spartanburg	6%
Pageland (LO)	2686	Chesterfield	8%
Pageland (SD)	5131	Chesterfield	8%
Pamplico (LO)	2689	Florence	8%
Pamplico (CP)	1021	Florence	8%
Parksville	2692	McCormick	7%
Patrick (LO)	2695	Chesterfield	8%
Patrick (SD)	5131	Chesterfield	8%
Pawleys Island	2697	Georgetown	6%
Paxville (LO)	2698	Clarendon	8%
Paxville (SD)	5140	Clarendon	8%
Peak (CP)	1036	Newberry	7%
Pelion (SD)	5320	Lexington	7%
Pelzer	2707	Anderson	6%
Pendleton	2710	Anderson	6%
Perry (CP)	1002	Aiken	7%
Pickens	2716	Pickens	7%
Pine Ridge (SD)	5320	Lexington	7%
Pinewood (LO)	2720	Sumter	8%
Pinewood (CP)	1043	Sumter	8%
Plum Branch	2722	McCormick	7%
Pomaria (CP)	1036	Newberry	7%
Port Royal	1007	Beaufort	6%
Prosperity (CP)	1036	Newberry	7%
Quinby (LO)	2735	Florence	8%
Quinby (CP)	1021	Florence	8%
Ravenel (LO)	2745	Charleston	8.5%
Ravenel (TT)	1010	Charleston	8.5%
Ravenel (ECI)	5101	Charleston	8.5%
Reevesville (TT)	1018	Dorchester	7%
Reidville	2753	Spartanburg	6%
Richburg (LO)	2755	Chester	8%
Richburg (CP)	1012	Chester	8%
Ridgeland (LO)	2765	Jasper	8%
Ridgeland (SD)	5271	Jasper	8%
Ridge Spring	2760	Saluda	7%
Ridgeville (TT)	1018	Dorchester	7%
Ridgeway	2775	Fairfield	7%
Rock Hill (CP)	1046	York	7%
Rockville (LO)	2783	Charleston	8.5%
Rockville (TT)	1010	Charleston	8.5%
Rockville (ECI)	5101	Charleston	8.5%
Rowesville (CP)	1038	Orangeburg	7%
Ruby (LO)	2790	Chesterfield	8%
Ruby (SD)	5131	Chesterfield	8%
Salem	2795	Oconee	6%
Salley (CP)	1002	Aiken	7%
Saluda	2801	Saluda	7%
Santee (CP)	1038	Orangeburg	7%
Scotia (LO)	2807	Hampton	8%
Scotia (CP)	1025	Hampton	8%
Scranton (LO)	2810	Florence	8%
Scranton (CP)	1021	Florence	8%
Seabrook Island (LO)	2812	Charleston	8.5%
Seabrook Island (TT)	1010	Charleston	8.5%
Seabrook Island (ECI)	5101	Charleston	8.5%
Sellers (LO)	2813	Marion	8%
Sellers (CP)	1034	Marion	8%
Seneca	2816	Oconee	6%
Sharon (CP)	1046	York	7%
Silverstreet (CP)	1036	Newberry	7%
Simpsonville	2825	Greenville	6%
Six Mile	2828	Pickens	7%
Smoaks	2831	Colleton	7%
Smyrna (CP)	1046	York	7%
Snelling	2835	Barnwell	7%
Society Hill (LO)	2837	Darlington	8%
Society Hill (SD)	5161	Darlington	8%
South Congaree (SD)	5320	Lexington	7%

MUNICIPALITY	CODE	COUNTY	TAX RATE
Spartanburg	2843	Spartanburg	6%
Springdale (SD)	5320	Lexington	7%
Springfield (CP)	1038	Orangeburg	7%
Starr	2861	Anderson	6%
St. George (TT)	1018	Dorchester	7%
St. Matthews	2855	Calhoun	7%
St. Stephens (LO)	2858	Berkeley	8%
St. Stephens (TT)	1008	Berkeley	8%
Stuckey	2864	Williamsburg	7%
Sullivans Island (LO)	2867	Charleston	8.5%
Sullivans Island (TT)	1010	Charleston	8.5%
Sullivans Island (ECI)	5101	Charleston	8.5%
Summerton (LO)	2871	Clarendon	8%
Summerton (SD)	5140	Clarendon	8%
* Summerville (LO)	2876	Berkeley	8%
* Summerville (TT)	1008	Berkeley	8%
* Summerville (LO)	2875	Charleston	8.5%
* Summerville (TT)	1010	Charleston	8.5%
* Summerville (ECI)	5101	Charleston	8.5%
* Summerville (TT)	1018	Dorchester	7%
Summit (SD)	5320	Lexington	7%
Sumter (LO)	2880	Sumter	8%
Sumter (CP)	1043	Sumter	8%
Surfside Beach (ECI)	5261	Horry	7%
Swansea (SD)	5320	Lexington	7%
Sycamore (LO)	2889	Allendale	8%
Sycamore (CP)	1003	Allendale	8%
Tatum (LO)	2895	Marlboro	8%
Tatum (SD)	5351	Marlboro	8%
Tega Cay (CP)	1046	York	7%
Timmonsville (LO)	2897	Florence	8%
Timmonsville (CP)	1021	Florence	8%
Travelers Rest	2899	Greenville	6%
Trenton	2901	Edgefield	7%
Troy	1024	Greenwood	6%
Turbeville (LO)	2905	Clarendon	8%
Turbeville (SD)	5140	Clarendon	8%
Ulmer (LO)	2910	Allendale	8%
Ulmer (CP)	1003	Allendale	8%
Union	2915	Union	6%
Vance (CP)	1038	Orangeburg	7%
Varnville (LO)	2932	Hampton	8%
Varnville (CP)	1025	Hampton	8%
Wagener (CP)	1002	Aiken	7%
Walhalla	2937	Oconee	6%
Walterboro	2940	Colleton	7%
Ward	2942	Saluda	7%
* Ware Shoals	2944	Abbeville	7%
* Ware Shoals	1024	Greenwood	6%
* Ware Shoals	2946	Laurens	7%
Waterloo	2947	Laurens	7%
Wellford	2950	Spartanburg	6%
West Columbia (SD)	5320	Lexington	7%
Westminster	2960	Oconee	6%
West Pelzer	2955	Anderson	6%
West Union	2957	Oconee	6%
Whitmire (CP)	1036	Newberry	7%
Williams	2965	Colleton	7%
Williamston	2967	Anderson	6%
Williston	2970	Barnwell	7%
Windsor (CP)	1002	Aiken	7%
Winnsboro	2972	Fairfield	7%
Woodford (CP)	1038	Orangeburg	7%
Woodruff	2977	Spartanburg	6%
* Yemassee	1007	Beaufort	6%
* Yemassee (LO)	2985	Hampton	8%
* Yemassee (CP)	1025	Hampton	8%
York (CP)	1046	York	7%

The tax rate information on this chart lists the current tax rate at the time of publication. This chart is revised periodically to reflect changes in the sales tax rate. Counties can impose a new tax rate at any time, which would impact the tax rates shown. Visit our website for current rates. www.dor.sc.gov



Attention Retailers

Retailers are required to post a sign at each entrance or each cash register notifying individuals 85 years old and older of a 1% state sales tax reduction. Failure to post the sign may result in fines or, after written warning from the Department of Revenue, revocation of your retail license. Visit our website at www.dor.sc.gov for additional information. Below is a sample sign you may post.

INDIVIDUALS 85 YEARS AND OLDER

You are entitled to a 1% state sales tax reduction on items purchased for your personal use. You must ask for the reduction and present proof of your age at the cash register.

ESSENTIAL INFORMATION FOR FORM ST-3 (Rev. 11/6/14)

Please **read carefully** and **keep this information** in a convenient place for future reference.

WHO MUST FILE

You are required to file form ST-3 to report any sales and use tax in this State. Note: You must file a return even if there is no tax due for the period. Enter zero "0" on lines 1 and 3 on the ST-3 if you do not have sales and/or purchases to report for the period. For information relating to a convenient and paperless method of filing certain returns via touchtone telephone (filing zero "0" returns), contact the Department by E-mail at telefile@dor.sc.gov or see detailed instruction on Form ST-417 at www.dor.sc.gov

WHEN TO FILE

Sales and Use Tax returns are due on or before the twentieth (20th) day of the month following the close of the period ended. Example:

Monthly filers: (Return must be received/postmarked by the 20th)

- January reporting period - no later than February 20.
- February reporting period - no later than March 20.
- March reporting period - no later than April 20, etc.
- December reporting period - no later than January 20 (of the next year).

Note: To request a change in your filing status (monthly, quarterly, annual or seasonal) a written request must be made to the South Carolina Department of Revenue. The request must be approved before a return and remittance can be made for the filing status being requested.

Quarterly Filers: (Return must be received/postmarked by the 20th)

- First Quarter (January, February, March) reporting period - no later than April 20.
- Second Quarter (April, May, June) reporting period - no later than July 20.
- Third Quarter (July, August, September) reporting period - no later than October 20.
- Fourth Quarter (October, November, and December) reporting period - no later than January 20 (of the next year).

Annual Filers: (Sales for the entire year)

December return must be received/postmarked no later than January 20 (of the next year).

Seasonal Filers: Seasonal filers are required to file returns only for those months scheduled to be reported. Returns must be received/postmarked no later than the 20th of the next month.

Note: If the 20th falls on a weekend or legal holiday, the return is due on the next business day.

FILING STATE AND LOCAL OPTION SALES AND USE TAX FORMS

ST-3: State Sales and Use Tax Return: This form is available on the SCDOR website (www.dor.sc.gov). When completing this form, you must provide your business name, address, retail license number or use tax registration number, period covered, federal employer identification number or social security number.

ST-389: Schedule for Local Taxes: You are required to file form ST-389 to report the appropriate local sales and use tax to a county or municipality based upon sales or deliveries within the county or municipality. You are required to file this form when:

- Your business is located in a county that imposes the tax or
- Your business delivers to a county or municipality with local tax regardless of whether your business is or is not located in a county that imposes a local tax.

The various local taxes reportable on the ST-389 are indicated on specific pages of form ST-389. See ST-389 instructions for reporting requirements.

ST-389A: Local Option Addendum: Use this form if you need more space for reporting the local option tax located on page 6 of ST-389. You must enter the applicable county/municipality code listed on the reverse side when reporting the local option tax.

ST-8A: Resale Certificate: The resale certificate form is used by retailers (purchasers) to purchase tax-free at wholesale items that are to be resold. This certificate is extended by the purchaser to the seller who maintains the certificate on file as evidence that the sales

transaction is not subject to the tax. It is not required that the form ST-8A be used as long as the certificate presented to the seller contains the purchaser's name, address, and retail sales tax license number. Also, it is not necessary that a certificate be extended each time a sale is made. A resale certificate should not be used by a retailer to purchase items for their own use.

ST-14: Claim For Refund: If you have overpaid your sales/use tax on your return, you should file a claim for refund in the form of a letter or by using the form ST-14, Claim for Refund, and file amended (corrected) figures for the periods requested. **Do not take a credit on the sales and use tax return for any overpayments.** The claim for refund should specify: the name, address, and telephone number of the taxpayer or contact person; the appropriate taxpayer identification number(s); the tax period or date for which the tax was paid; the nature and kind of tax paid; the amount which is claimed as erroneously paid; a statement of facts and documentation supporting the refund position; a statement outlining the reasons for the claim, including any law or other authority upon which you rely; and any other relevant information that the Department may reasonably require.

C-278: Account Closing Form: When closing or selling your business, you are required by law to return your sales and use tax license to the Department of Revenue indicating the date of closing. Complete Form C-278 when closing your business. You must file all returns and pay all taxes due. If you sell your business, the new owner will not be issued a new license until taxes due for locations have been paid.

Change in Ownership: Any change in ownership will require a new owner to complete a Business Tax Application, Form SCDOR-111 and remit the appropriate license fee. The SCDOR-111 is available on our website at www.dor.sc.gov. However, if you would like to obtain a license online (via the internet), go to SC Business One Stop, SC's Business Portal: www.scbos.sc.gov.

SC8822: Change of Name/Address/Business Location: Any change of location requires that written notification be sent to the Department of Revenue by submitting form SC8822.

Filing an Amended Sales and Use Tax Return: Instructions for filing an amended State and Local Sales and Use Return for South Carolina are as follows:

- Check the "Amended Return" box on the top of your State sales and use tax return (e.g., ST-3, ST-388, ST-403 or ST-455). If there is no check box at the top of the return to indicate this is an amended return, be sure to write "Amended" at the top of the return. If your local sales and use tax return (e.g., ST-389) will change, write "AMENDED" across the top of the form.
- When filing an amended return, be sure to complete your return as if it were an original return. In other words, complete the amended return as if you were filing it for the first time. **DO NOT** complete the amended return with figures that represent the difference between the original amounts reported on the return and the amended amounts to be reported on a return.
- If using a copy of the original return, draw a line through any incorrect or wrong amounts as they appear on the original return reported and write down the correct amounts as they should have appeared on the return.
- If you filed an amended return on or by the due date of your original tax return, or if you filed an amended return after the due date of an originally filled return which was timely filed and paid, recalculating the taxpayer's discount may be necessary.
- If you underpaid your taxes when filing an amended return, verify your computations of the underpayment amount and send the additional tax due with applicable penalties and interest. Penalty and Interest calculations are available on our website www.dor.sc.gov under the link P & I Calculator. If you overpaid your taxes, see Form ST-14 (Claim for Refund) for additional information.
- Sign and date the amended return.

All forms pertaining to sales and use tax may be found on our website or by calling (800) 768-3676 or (803) 898-5000.

STEP-BY-STEP INSTRUCTIONS FOR ST-3

Please read this section before completing your form.

ST-3 I (Rev. 9/22/14) 5218



All entries must be typed or hand printed, clearly and legibly. If you are using a blank form (non-preprinted) be sure to indicate the following information: Business Name, Address, Retail License Number or Purchaser's Certificate (Use Tax Registration), Federal Employer Identification Number or other identifying information (Social Security Number) and period covered. Please draw a line through any incorrect information, enter corrections and check the box on your return if your address changed.

If you have a retail license or a use tax registration, you are **required to file** a tax return **even if** there is **NO TAX DUE** for the period.

IMPORTANT: Complete all lines indicated with a delta (Δ) beside it, even if the amount to be reported is zero.

WHEN FILING "NO SALES" RETURNS, you must enter **zeroes** on lines 1 and 3 on the ST-3 or see Business Tax Telefile instructions.

COMPLETE THE SALES AND USE TAX WORKSHEET ON THE BACK OF THE ST-3 BEFORE MAKING ENTRIES ON LINES 1 THROUGH 8. The sales tax worksheet instructions have been changed to use the word "item" when referring to entries on the sales tax worksheet and "line" when referring to entries on the front of the form.

STEP 1

COMPLETING THE SALES AND USE TAX WORKSHEET

SALES AND USE TAX WORKSHEET INSTRUCTIONS

ITEMS 1 through 6

Item 1: Gross Proceeds of Sales/Rentals and Withdrawals of Inventory for Own Use Enter the total amount of all sales (taxable and nontaxable), leases and/or rentals of tangible personal property made by the business for the reporting period. Nontaxable sales are to be deducted on Item 5. **DO NOT INCLUDE THE AMOUNT OF SALES TAX COLLECTED.**

You must also report purchases of tangible personal property (merchandise, equipment, etc.) purchased tax free at wholesale, but used by you and/or your employees. When purchasing merchandise out-of-state, there may be circumstances when additional tax is due. To determine if you owe additional tax, contact the South Carolina Department of Revenue (SCDOR).

Item 2: Out-of-State Purchases Subject to Use Tax Enter the total purchases of tangible personal property purchased from an out-of-state retailer who did not collect South Carolina use tax. If the tax rate in your county is greater than the tax rate paid out-of-state, contact SCDOR for additional information.

Item 3: Total Add Items 1 and 2. Enter total here and on line 1 on the front of ST-3. If local tax is applicable enter total amount on Item 1 of ST-389 worksheet.

Item 4: Sales and Use Allowable Deductions The state sales and use tax law provides several deductions (exemptions and exclusions) for sales and use tax purposes. There are full and partial deductions for state sales and use tax. Before any deductions may be itemized (claimed as non taxable on line 4) on your state sales and use tax return, the gross proceeds of sales must be reported on the state tax return (ST-3) worksheet (Items 1 and 2) . To claim a deduction on the state tax return, it should be identified as type of deduction and the dollar amount.

The list below is used to identify some of the exemptions and/or exclusions that may be shown as a deduction.

Examples of Allowable Deductions: (Not all inclusive. May not be applicable to all forms.)

Sales for resale	Trade-ins
Out-of-state sales	Food purchased with food stamps
Exemptions:	Sales Tax Holiday exempt sales
Manufacturing	1% tax reduction for purchases made by individuals age 85 or older (1% tax reduction does not apply to local tax calculations)
Agriculture	Unprepared food eligible to be purchased with USDA food coupon (local tax applies if not specifically exempted by the local tax)
Federal Government	
Medicine and prosthetic devices (by prescription)	
Diabetic Supplies (by written authorization)	
Gasoline sales	
Installation charges (separately stated on invoice)	

You are required to maintain records that will support all deductions claimed on this return. **A further explanation of deductions is available by obtaining a copy of the South Carolina Sales and Use Tax Code of Laws by contacting the Department's Main Office, the Taxpayer Service Centers or visit our website: www.dor.sc.gov>Law and Policy.**

Note: Sales that are exempt from the state sales and use tax rate are generally exempt from the local tax rate. However, it is important to note that certain amounts itemized as a state sales tax deduction on Item 4 and subtracted on Item 5 of the state tax worksheet (reverse side of ST-3) may be subject to a local tax since the local tax may not specifically provide such an exemption. [For instance: 1% of the state sales tax and use rate for individuals age 85 or older is excluded from the state sales and use tax calculations. Therefore, an amount which is equivalent to 1% of gross proceeds of sales to such an individual is allowed as a deduction from gross proceeds of sales for state sales and use tax purposes. However, the total amount (gross proceeds of sale) of such a sale is subject to all applicable local sales and use taxes since the local taxes have no such exemption.] See ST-389 instruction for additional information if local taxes are applicable.

Sales of unprepared foods are exempt from the State sales and use tax rate and must be entered here. However, local taxes still apply to sales of unprepared foods unless the local tax law specifically exempts such sales. As a result, sales that are subject to a local tax must be entered on Item 1 of Form ST-389 (local sales tax worksheet).

Item 5: Total Amount of Deductions Enter the total of Column B here and on line 2 on front of ST-3.

Item 6: Net Sales and Purchases Item 3 minus Item 5. Total should agree with line 3 on front of ST-3.

STEP 2**ST-3 - CALCULATION OF 6% SALES AND USE TAX**

IMPORTANT: Complete all lines indicated with a delta (Δ) beside it, even if the amount to be reported is zero.

Line 1: Gross Proceeds of Sales Enter the gross proceeds of sales, rentals, use tax and withdrawals of inventory for own use. Enter the total from Item 3 of your worksheet. Do **not** include sales tax collected in this amount.

Line 2: Total Amount of Deductions Enter the total amount of deductions from Item 5 of your worksheet.

Line 3: Net Taxable Sales Line 1 minus line 2.

Line 4: Tax Multiply line 3 x 6% (.06).

Line 5: Taxpayer's Discount A taxpayer's discount may be claimed when the return is filed and the tax due is paid in full on or before the due date of the return. **No discount** is allowed if the return **or** payment is received after the due date. The discount is computed as follows:

- If your combined tax liability (line 4, ST-3 and line 2, Column B, page 7 of 8 of ST-389) is less than \$100, the discount rate is 3% (.03) of line 4.
- If the total is \$100 or more, the discount rate is 2% (.02) of line 4. Deduct this amount from line 4.

Note: Discounts are not allowed to exceed \$3,000 per taxpayer (for all locations) during any one South Carolina fiscal year, which covers payments made from July 1 through June 30. This includes all returns which become due during this period (returns for June through May). The \$3,000 maximum includes the total discounts for sales/use and local taxes.

Taxpayers who file and pay electronically are allowed a \$3,100 maximum discount. The discount amount is \$10,000 for out-of-state retailers who cannot be required to register for sales and use tax but who voluntarily register to collect and remit the tax. However, you must receive prior approval from the Department of Revenue for the \$10,000 discount.

When claiming the discount amount allowed on tax return, taxpayer must not claim a discount amount that exceeds the maximum amount allowed. Any discount amount claimed in excess of the maximum amount allowed will be assessed for the difference.

Line 6: Sales and Use Tax Net Amount Payable Line 4 minus line 5.

Line 7: Penalty and Interest Enter the total of Penalty and Interest, using instructions below or visit our website: www.dor.sc.gov and click on **P and I Calculator** (under Taxes and Licenses).

PENALTY FOR FAILURE TO FILE A RETURN: Five percent (.05) of the amount of tax due (from line 4 on the front of the return) for each month or fraction of a month of delinquency, not to exceed twenty-five percent (.25) of the amount of tax due.

PENALTY FOR FAILURE TO PAY TAX DUE: The penalty is one-half of one percent (.005) of the amount of tax due (the total of line 4 on the front of the return) for each month or fraction of a month of delinquency, not to exceed a total of twenty-five percent (.25) of the amount of tax due. The penalty for failure to file and pay must be combined and entered as a total on line 7.

INTEREST: Interest is assessed in accordance with Sections 6621 and 6622 of the Internal Revenue Code. Rates are based on the prime rate, subject to change quarterly and are compounded daily.

Line 8: Total Sales and Use Tax Enter the total of lines 6 and 7.

STEP 3**ST-3 - ENTERING TAX FROM ST-389**

REMINDER: ST-389 must be completed and attached for all additional taxes. If this section does not apply, go to line 10 of the ST-3. See ST-389 for further information on the applicable taxes.

Line 9: Total Taxes Due (From Column D, line 5, page 7 of 8 of form ST-389)

STEP 4**ST-3 - DETERMINE TOTAL AMOUNT DUE**

Line 10: TOTAL AMOUNT DUE Add lines 8 and 9.

STEP 5**ST-3 - SIGNATURE**

Sign and date your return. All submitted forms must be completed with a valid file number (retail license or use tax registration number) and period covered.

DON'T FORGET - Returns are past due if postmarked after the 20th of the month.

If you are not using preprinted forms and it is necessary to use blank forms, be sure to include your Social Security Number or Federal Employer Identification Number in the space provided on the form.

STEP-BY-STEP INSTRUCTIONS FOR ST-389

Please read this section before completing your form.

ST-389 I (Rev. 11/5/14) 5220



The ST-389 form is used to report different types of local sales and use taxes which must be reported by county and municipality or must be reported only by county or only by municipality, etc.

When completing the ST-389 form, all entries must be typed or hand printed, clearly and legibly. If using a **non-preprinted form**, see the introduction section under **Essential Information** for instructions.

COMPLETE THE SALES AND USE TAX WORKSHEET ON THE BACK OF THE APPLICABLE STATE TAX FORM (ST-3, ST-388, ST-403 or ST-455) BEFORE MAKING ENTRIES ON THE ST-389.

If you have a retail license or a use tax registration, you are **required to file** a tax return **even if** there is **NO TAX DUE** for the period. For zero returns, see Business Tax Telefile instructions.

WHEN FILING "NO SALES" RETURNS, please enter **zeroes** on Form ST-389 for the county/municipality or jurisdiction of your business location.

IMPORTANT: If it is determined that no entry is needed on a line, PLEASE LEAVE LINE BLANK. Do not write on the lines that do not pertain to you.

STEP 1

ST-389 - INSTRUCTIONS FOR COMPLETING FORM ST-389

DOES LOCAL TAX APPLY AND IS THIS FORM APPLICABLE?

The Form ST-389 is required to be filed with the appropriate state sales and use tax return (ST-3, ST-388, ST-403 or ST-455) if:

- The retailer is located in a jurisdiction (county or municipality, etc.) that imposes a local tax or
- The retailer is delivering into a jurisdiction (county or municipality, etc.) with a local tax and has connection sufficient with the jurisdiction (county or municipality, etc.) of delivery to require remittance of the tax. (For example: (1) the retailer shipping into a jurisdiction using his own vehicles (2) the retailer has an agent or employee operating within the jurisdiction (3) the retailer is shipping into the jurisdiction using a contract carrier (4) the retailer is using a common carrier and maintains an office, other place of business or property of any kind in the jurisdiction of delivery or advertises via advertising media located in the jurisdiction or outside the jurisdiction but which has coverage within the jurisdiction of delivery.)

For more information relating to circumstances in which a retailer must remit a local tax on behalf of a local jurisdiction (county, municipality, etc.), request SC Revenue Ruling #09-9 or visit our website at **www.dor.sc.gov**.

If this does not apply, return to appropriate state tax form and complete tax computation.

ST-389 WORKSHEET INSTRUCTIONS

Complete the worksheet section of the ST-389 form when reporting amounts subject to a local tax or tribal sales tax, if you sold, purchased or delivered property for use in a county or jurisdiction with a local tax. The worksheet is to assist you in determining the proper amount required to be allocated on Form ST-389.

Item 1 Total - Gross Proceeds of Sales/Rentals, Use Tax and Withdrawals of Inventory for Own Use: Enter this amount as reported on the worksheet of your state sales and use tax return (Item 3 of ST-3, ST-388, ST-455 or Items 3 and 7 of ST-403).

Item 2 Local Tax Allowable Deductions: Enter deductions here which are exempt or not subject to local taxes or a tribal sales tax. All deductions should be itemized under Column A, with the deduction amount shown in Column B.

Certain transactions are subject to the state's sales and use tax rate, but are exempt from the local sales and use tax rate. Some examples are:

- Deliveries to local jurisdictions (county, municipality, etc.) without local tax
- Quarterly and annual filers remitting tax on the first reporting period after the implementation date may use the worksheet to calculate the amounts not subject to the local tax
- Sales subject to the \$300 maximum tax. (i.e. automobiles, manufactured homes, etc.)

Before claiming a deduction on the ST-389 worksheet, the exemptions relating to a particular local tax or the tribal tax should be reviewed since it may differ from the state tax exemptions claimed (for instance: If a deduction was itemized on the state tax return worksheet for the 1% state tax rate reduction for individuals age 85 or older, the amount itemized as a deduction on the state tax return worksheet would not be applicable as a deduction on the ST-389 worksheet item 2.)

Sales of unprepared foods are exempt of the State sales and use tax rate. However, local taxes still apply to sales of unprepared foods unless the local tax law specifically exempts such sales. As a result, sales of unprepared foods that are subject to a local tax must be included on the Form ST-389 (local sales tax worksheet). The list above is not a complete listing of Local Tax exemptions. You may contact the South Carolina Department of Revenue at (803) 898-5709 for additional information, if you have questions regarding these exemptions.

Note: There are various types of local sales and use taxes which are imposed in addition to state sales and use tax. Some local taxes may provide the same exemptions, while others may be different. As a result, you should examine the amounts reported for a particular local tax before reporting the net taxable amount for a particular local tax. To obtain an updated list of the various counties which impose local taxes and the specific exemptions applicable to each, you should visit our website **www.dor.sc.gov** and inquire under Law and Policy through the information link > **Department Advisory Opinions** > Sales, Use, Accommodations, and Casual Excise Tax > Local Taxes Collected by DOR (on the index) to obtain this information.

Item 3 Total Amount of Deductions: Enter the total allowable deductions from Column B.

Item 4 Net Sales and Purchases: Item 1 minus item 3. Total should agree with Column A, line 1, page 7 of 8 of form ST-389.

Note: When your sales, purchases and withdrawals are made or delivered into a locality with more than one local tax type, or more than one local tax type is reported the total net taxable amount on line 1, page 7 of 8 of form ST-389 will not agree with item 4 of ST-389 Worksheet. If this circumstance occurs, you should complete a separate ST-389 Worksheet for each local tax type and complete the appropriate local tax section on the ST-389 form.

Do not take credits on this form. **(See ST-14: Claim for Refund form which is located in your booklet and discussed on the Essential Information section found in your booklet.)**

STEP 2

INSTRUCTIONS FOR COMPLETING FORM ST-389, pages 1, 3, 4, 7

The Form ST-389 is a multi-part form with Capital Projects reported on page 1, School District taxes reported on page 3; and Transportation, and Catawba Sales Tax reported on page 4. The county names and codes for these taxes are preprinted only on pages 1, 3 and 4. Local Option taxes are required to be reported on page 5. Use only the codes listed on page 6 of Form ST-389 to report the location(s) subject to the local option tax. Page 7 is used to report the Tourism Development Tax. The municipality name and code is preprinted on this page.

If you do not have a pre-printed form, please enter the business name and address, retail license or registration number and the period ended as shown on Form ST-3, ST-388, ST-403 or ST-455 to which this schedule must be attached.

Use instructions below to complete Columns A, B, C, and D for reporting special local taxes listed on pages 1, 3, 4 and 7 of ST-389.

CALCULATING LOCAL TAX ON ST-389

Column A Net Taxable Amount: Enter net taxable sales or purchases made for each county or jurisdiction.

Column B Local Tax: Multiply Column A by the applicable tax rate and enter results in Column B for the applicable county or jurisdiction.

Column C Discount: A taxpayer discount may be claimed when the return is filed and tax is paid in full on or before the due date of the return. No discount is allowed if the return or payment is received after the due date. The discount is computed by multiplying the tax amount of Column B by the applicable discount rate **(Column B x Discount Rate - Use the same discount rate as used on line 5 of Form ST-3).**

Note: Discounts are not allowed to exceed \$3,000 per taxpayer (for all locations) during any one South Carolina fiscal year, which covers payments made from July 1 through June 30. This includes all returns which become due during this period (returns for June through May). The \$3,000 maximum includes the total discounts for sales/use and local tax. Taxpayers who file and pay electronically are allowed a \$3,100 maximum discount. The discount amount is \$10,000 for out-of-state retailers who cannot be required to register for sales and use tax, but who voluntarily register to collect and remit the tax. However, you must receive prior approval from the Department of Revenue for the \$10,000 discount.

Column D Net Amount After Discount: (Column B minus Column C) Enter total in Column D for each applicable tax to be reported.

STEP 3

INSTRUCTIONS FOR COMPLETING PAGE 5 LOCAL OPTION PORTION

Name of County or Jurisdiction: Column A is used to identify a particular county or municipality where delivery takes place in a county with a local option tax. If your business reports a local option tax, you must use the municipality or county name and code that shows the location where the property is delivered within the county. A list of counties with the municipality names and codes can be found on page 6 of 8 of Form ST-389. Enter the name of the county or municipality and its code based upon sales or deliveries within a particular location or municipality.

ONLY ONE ENTRY PER LINE IS ALLOWED. If additional lines are needed, use the ST-389 A (Addendum) located in your booklet and our website www.dor.sc.gov.

CALCULATING LOCAL OPTION TAX

Code: Enter the code for the named county or municipality based upon codes identified on page 6 of the Form ST-389. Use instructions below to complete Columns A, B, C, and D for Local Option Tax.

Column A - Net Taxable Amount: Enter net taxable sales or purchases made for each county or municipality. Credits are not allowed to be taken on this form. **(See ST-14: Claim for Refund form which is located in your booklet and discussed on the Essential Information section found in your booklet).**

Column B - Local Tax: Multiply Column A by 1% (.01) and enter results in Column B for each county or municipality.

Column C - Discount: A taxpayer's discount may be claimed when the return is filed and the tax due is paid in full on or before the due date of the return. **No discount** is allowed if the return or payment is received after the due date. The discount is computed as follows: Column B times Discount Rate (Use the same discount rate as used on line 5 of applicable form).

Note: Discounts are not allowed to exceed \$3,000 per taxpayer (for all locations) during any one South Carolina fiscal year, which covers payments made from July 1 through June 30. This includes all returns which become due during this period (returns for June through May). The \$3,000 maximum includes the total discounts for sales/use and local tax. Taxpayers who file and pay electronically are allowed a \$3,100 maximum discount. The discount amount is \$10,000 for out-of-state retailers who cannot be required to register for sales and use tax but who voluntarily register to collect and remit the tax. However you must receive prior approval from the Department of Revenue for the \$10,000 discount.

Column D - Net Amount After Discount: Column B minus Column C. Enter the results in Column D.

For additional entries, reproductions of page 5 are permissible or you may reproduce ST-389A located in the back of the booklet.

STEP 4

DETERMINE TOTAL AMOUNT DUE

Line 1: Enter total of all net taxable sales listed in Column A of the ST-389 and ST-389-A if applicable, on line 1 on bottom of page 7. Be sure to include total of all entries from all pages.

Line 2: Add all local taxes due and enter total of Column B, on line 2 of page 7.

Line 3: Add all net amounts in Column D.

Line 4: Enter the total of Penalty and Interest, from calculations below or visit our website: www.dor.sc.gov.

PENALTY FOR FAILURE TO FILE A RETURN: The penalty is five percent (.05) of the amount of local tax due (on line 2) for each month or fraction of a month of delinquency, not to exceed twenty-five percent (.25) of the amount of tax due.

PENALTY FOR FAILURE TO PAY TAX DUE: The penalty is one-half of one percent (.005) of the amount of local tax due (on line 2) for each month or fraction of a month of delinquency, not to exceed a total of twenty-five percent (.25) of the amount of tax due.

The penalty for failure to file and pay must be combined and entered as a total on line 4.

INTEREST: Interest is assessed in accordance with Sections 6621 and 6622 of the Internal Revenue Code. Rates are based on the prime rate, subject to change quarterly and are compounded daily.

Line 5: Add lines 3 and 4.

STEP 5

ENTERING TAX FROM ST-389

Enter the total of Column D from line 5 on the applicable line of your state sales and use tax return as follows:

- Line 9 on front of ST-3, ST-388 and ST-455 or
- Line 17 on front of ST-403

Make a copy of the completed Form ST-389 for your records.

REMINDER: All pages of Form ST-389 must be attached to the appropriate state form.

DON'T FORGET - Returns are past due if postmarked after the 20th of the month.

If you are not using preprinted forms and it is necessary to use blank forms, be sure to include your Social Security Number or Federal Employer Identification Number in the space provided on the form.

INFORMATION FOR SAMPLE RETURN AND WORKSHEET FOR FORMS ST-3 AND ST-389

(Rev. 11/12/14)

(1) FEIN/SSN: 12-3456789

(2) CAROLINA ART SUPPLY STORE

(3) 125 OUTLET POINT PARKWAY
ALL AMERICA, USA 99999-9999

(4) RETAIL LICENSE NO.: 047-12345-6 (SC LOCATION: IN A COUNTY WITH A LOCAL TAX.)

(5) SALES AND PURCHASES FOR AUGUST 2015

Total Gross Proceeds of Sales	(6) \$77,900.69
Out-Of-State Purchases Subject to Use Tax	(7) 6,050.00
TOTAL	(8) \$83,950.69

SUMMARY OF NON-TAXABLE SALES AND PURCHASES

Sales Exempt During "Sales Tax Holiday"	(9) \$5,500.35
Sales for Resale	(10) 31,900.34
Out-of-State Sales	(11) 2,000.00
TOTAL NON-TAXABLE SALES	(12) \$39,400.69

SUMMARY OF TAXABLE SALES AND PURCHASES

(For SC Location off the Reservation)

COUNTY **WITHOUT** LOCAL TAXES SALES AMOUNT

Spartanburg	\$10,500.00
Union	4,300.00
Greenville	1,550.00
Greenwood	1,200.00
TOTAL	(13) \$17,550.00

COUNTY **WITH** LOCAL TAXES

(14) Summerville - Dorchester Co. (TT)	(14a) \$3,200.00
(15) Bishopville - Lee Co. (L/O & C/P)	(15a) 1,600.00
(16) Santee - Orangeburg Co. (C/P)	(16a) 3,800.00
(17) Eastover - Richland Co. (L/O & TT)	(17a) 5,000.00
(18) Hollywood - Charleston Co. (L/O, TT, & ECI.)	(18a) 4,500.00
(19) Goose Creek - Charleston Co. (L/O, TT, & ECI.)	(19a) 2,500.00
(20) Mullins - Marion Co. (L/O & C/P)	(20a) 3,000.00
(21) Bennettsville - Marlboro Co. (L/O & S/D)	(21a) 1,900.00
(22) Yemassee - Hampton Co. (L/O & C/P)	(22a) 1,500.00
TOTAL	(23) \$27,000.00

TAXABLE SALES GRAND TOTAL	(24) \$44,550.00
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Local Tax name abbreviations are:

(CP) - Capital Projects, (ECI) - Education Capital Improvement, (LO) - Local Option, (SD) - School District, (TT) - Transportation Tax,
(TD) - Tourism Development

The example illustrated is for a TIMELY FILED return for a MONTHLY FILER.

1350



STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE

STATE SALES AND USE TAX RETURN

Mail To: SC Department of Revenue Sales Tax Return Columbia, SC 29214-0101

ST-3

(Rev. 7/24/14)

5001

Place an X in all boxes that apply. **USE BLACK INK ONLY.**

☐ **AMENDED**
Return

☐ Change of Address
(Make changes to
address below)

☐ Business Permanently Closed

☐ Date _____
(Complete form C-278 and return your license)

If the area below is blank, fill in name, address, SSN/Federal Identification No. (FEIN)

FEIN

SID NO.

(1) 12-3456789

(2) Carolina Art Supply

(3) 125 Outlet Point Parkway

All America, USA 99999-9999

RETAIL LICENSE OR USE TAX REGISTRATION

(4) 047-12345-6

FOR OFFICE USE ONLY

FOR FIELD USE ONLY

(5)

08-2015

SEPT. 20, 2015

Period Ended

File Return On or By

File Electronically at www.dor.sc.gov
DO NOT TAKE CREDITS OR REPORT NEGATIVE
AMOUNTS ON THIS FORM.

To apply for refunds, see Form ST-14.

USE BLACK INK ONLY



COMPLETE THE WORKSHEET ON THE REVERSE SIDE FIRST.

SALES AND USE TAX

1. Total Gross Proceeds of Sales, Rentals, Use Tax and Withdrawals for Own Use (From Item 3 of Sales and Use Tax Worksheet on reverse side) 1. **(8) 83,950.69**
2. Total Amount of Deductions (From Item 5 of Sales and Use Tax Worksheet)..... 2. **(12) 39,400.69**
3. Net Taxable Sales and Purchases (Line 1 minus line 2)..... 3. **(24) 44,550.00**
4. Tax: Multiply Line 3 x 6% (.06)..... 4. **2,673.00**
5. Taxpayer's Discount (For timely filed and paid returns only) If your combined tax liability is less than \$100.00, the discount rate is .3% (.03) of line 4. If the total is \$100.00 or more, the discount is 2% (.02) of line 4. 5. **53.46**
(Combined Discount cannot exceed \$3000.00 per fiscal year, returns for June through May, which are filed July through June.)
6. Sales and Use Tax Net Amount Payable (Line 4 minus line 5)..... 14-4701 6. **2,619.54**
14-4702
7. Penalty _____, Interest _____
(Add Sales and Use Tax penalty and interest. Enter total on line 7 at right.)..... 7. **0.00**
8. Total Sales and Use Tax Due (Add lines 6 and 7)..... 8. **2,619.54**

ADDITIONAL TAX FROM ST-389



Only complete this section if local taxes are applicable to your sales or purchases.

REMINDER: ST-389 must be completed and attached for all additional taxes.

If this section does not apply, go to line 10.

9. Total Taxes Due (From Column D, line 5, page 7 of 8 of form ST-389)..... 9. **494.90**

10. **TOTAL AMOUNT DUE** (Add lines 8 and 9) 10. **3,114.44**

I authorize the Director of the Department of Revenue or delegate to discuss **this return**, attachments and related tax matters with the preparer. ☐ Yes ☐ No Preparer's name _____ Phone number _____

I hereby certify that I have examined this return and to the best of my knowledge and belief it is a true and accurate return.

Owner, Partner or Title	Printed Name	Taxpayer's Signature
Daytime Phone No.	Date	E-mail Address:

50011030

SALES AND USE TAX WORKSHEET

(4) 047-12345-6

Retail License or Use Tax Registration Number

6%

(5) 08-2015

Period Ended MM/YY

Item 1. Gross Proceeds of Sales/Rentals and Withdrawals of Inventory for Own Use 1. (6) 77,900.69

Item 2. Out-of-State Purchases Subject to Use Tax 2. (7) 6,050.00

Item 3. Total - Gross Proceeds of Sales/Rentals, Use Tax and Withdrawals of Inventory for Own Use (Add Items 1 and 2. Enter here and on line 1 on front of ST-3.) 3. (8) 83,950.69

If local tax is applicable, enter the total on Item 1 of ST-389 worksheet.

Note: Sales of unprepared foods are exempt from the State sales and use tax rate. However, local taxes still apply to sales of unprepared foods unless the local tax law specifically exempts such sales. Sales that are subject to a local tax must be entered on Form ST-389 (local sales tax worksheet.)

Item 4. Sales and Use Tax Allowable Deductions (Itemize by Type of Deduction and Amount of Deduction)

Column A Type of Deduction	Column B Amount of Deduction
a. *Sales Exempt During "Sales Tax Holiday" in August	\$ (9) 5,500.35
b. **Sales over \$100.00 delivered onto Catawba Reservation	\$
	\$ (10) 31,900.34
	\$ (11) 2,000.00
	\$
	\$
	\$

SAMPLE
RETURN
DO NOT
MAIL

Item 5. Total Amount of Deductions (Enter total of Column B here and on Line 2 on front of ST-3.) 5. < (12) 39,400.69 >

Item 6. Net Taxable Sales and Purchases (Item 3 minus Item 5. Enter total here and Line 3 on front of ST-3.) 6. (24) 44,550.00

IMPORTANT: This return becomes DELINQUENT if it is postmarked after the 20th day (return with payment due on or before the 20th) following the close of the period. Sign and date the return. For questions regarding this form, call (803) 898-5000.

*Sales Exempt During "Sales Tax Holiday"

If your business sells clothing, clothing accessories, footwear, school supplies, computers, printers and printer supplies, computer software, bath wash cloths, blankets, bed spreads, bed linens, sheet sets, comforter sets, bath towels, shower curtains, bath rugs and mats, pillows and pillow cases, South Carolina's "Sales Tax Holiday" may impact your business. This three-day sales tax exemption will occur on the first Friday, Saturday and Sunday in August.

During this time period, the 6% State sales and use tax and any applicable local sales and use tax will not be imposed on sales of qualifying items.

Sales of qualified items during the exemption period should be taken as a deduction on your tax return. The deduction should be labeled "sales tax holiday". A Policy Document with the official list of holidays and exempt items is available on our Internet website: www.dor.sc.gov > Law and Policy: Dept. Advisory Opinions > An Alphabetical Index of Advisory Opinions > Sales, Use, Accommodations & Casual Excise Taxes.

**Catawba Tribal Sales- (See Chart on back of ST-389 for further explanation)

The Tribal Sales Tax is imposed on the delivery of tangible personal property onto the reservation by retail locations in South Carolina when the sale is greater than \$100. If the sale (delivery on the reservation) is \$100 or less, then the Tribal Sales Tax does not apply and only the 6% State sales tax applies (not local taxes). The Tribal Sales Tax is also imposed on the delivery of tangible personal property on the reservation by retail locations located on the reservation, regardless of the amount of the sale. The Tribal Sales Tax is not imposed on deliveries onto the reservation by retail locations located outside of South Carolina and registered with the Department to collect the State tax; however, these deliveries are subject to the 6% state use tax (not local taxes).

Sales subject to the Catawba Tribal Sales Tax must be included with all other sales in gross proceeds on Item 1 of worksheet on the ST-3 form but are deducted on Item 4b of the ST-3 worksheet and included on Item 1 on the ST-389 local tax worksheet. Remember, individual sales made onto the reservation of \$100 or less by retailers located off the reservation are subject to the State sales tax and would not be deducted in this manner.



For Tax Periods 5-1-14 and after

STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE

SCHEDULE FOR LOCAL TAXES

(Attach to form ST-3, ST-388, ST-403, and ST-455 when filed.)

ST-389

(Rev. 9/17/14)
5063

(2) Carolina Art Supply

Business Name

Retail License or Use Tax

Registration Number (4) 047-12345-6

Period ended (5) 8-2015

Page 1 of 8

NOTE: DO NOT TAKE CREDITS OR REPORT NEGATIVE AMOUNTS ON THIS FORM.

To apply for refunds, see ST-14.

Name of County or Jurisdiction	Code	Net Taxable Amount	Local Tax	Discount	Net Amount After Discount
1. CAPITAL PROJECT TAX	34-2726	(A)	(B)	(C)	(D)
AIKEN	1002	x 1% =	-	=	
ALLENDALE	1003	x 1% =	-	=	
BAMBERG	1005	x 1% =	-	=	
CHESTER	1012	x 1% =	-	=	
FLORENCE	1021	x 1% =	-	=	
HAMPTON	1025	(22a) 1,500.00 x 1% =	15.00 -	.30 =	14.70
LANCASTER	1029	x 1% =	-	=	
LEE	1031	x 1% =	-	=	
MARION	1034	(15a) 1,600.00 x 1% =	16.00 -	.32 =	15.68
NEWBERRY	1036	(20a) 3,000.00 x 1% =	30.00 -	.60 =	29.40
ORANGEBURG	1038	(16a) 3,800.00 x 1% =	38.00 -	.76 =	37.24
SUMTER	1043	x 1% =	-	=	
YORK	1046	x 1% =	-	=	
		x 1% =	-	=	
		x 1% =	-	=	
		x 1% =	-	=	
		x 1% =	-	=	
		x 1% =	-	=	
		x 1% =	-	=	
		x 1% =	-	=	
		x 1% =	-	=	

Submit all pages containing applicable data.

ST-389 WORKSHEET (If applicable)

The ST-389 is used to report various types of local taxes. Most of the local sales and use taxes reported on the ST-389 provide the same exemptions. However, some local taxes provide different exemptions from other local taxes. Before claiming a deduction on the ST-389 worksheet, you must report your gross sales (taxable and nontaxable) on Item 1 of the ST-389 worksheet. Review carefully the exemptions applicable to the particular local tax or tribal tax since the exemptions may differ from the state tax exemptions or differ from another local tax exemption.

For instance, the sales of unprepared foods are exempt from the State sales and use tax rate. However, local taxes still apply to sales of unprepared foods unless the local tax law specifically exempts such sales. Sales of unprepared foods that qualify for local sales and use tax exemption which also qualified for state sales and use tax exemption should be shown as a deduction on Item 2 of the ST-389 worksheet for local taxes. To obtain information about local tax exemptions, visit our website www.dor.sc.gov to obtain a current copy of the Department's Policy Document which discusses the types of local taxes imposed and exemptions allowed under each local tax.

Note: When your sales, purchases and withdrawals are made or delivered into a locality with more than one local tax type, the total net taxable amount on line 1, page 7 of 8 of form ST-389 will not agree with Item 4 of ST-389 worksheet. If this circumstance occurs, you should complete a separate ST-389 Worksheet for each local tax type and complete the appropriate local tax section on the ST-389 form.

Item 1. Total - Gross Proceeds of Sales/Rental, Use Tax and Withdrawals of Inventory for Own Use: As reported on state sales and use tax return worksheet (Item 3 of ST-3, ST-388, ST-455 or Items 3 and 7 of ST-403.) 1. (8) 83,950.69

Item 2. Local Tax Allowable Deductions

Column A Type of Deduction	Column B Amount of Deduction
a. Catawba Sales less than \$100.00	\$ _____
(13) b. Sales Not Subject to Local Tax	\$ <u>17,550.00</u>
_____	\$ _____
(9) Sales Exempt During "Sales Tax Holiday"	\$ <u>5,500.35</u>
(10) Sales for Resale	\$ <u>31,900.34</u>
(11) Out-of-State Sales	\$ <u>2,000.00</u>

SAMPLE RETURN
DO NOT MAIL

Item 3. Total Amount of Deductions: Enter the total allowable deductions from Column B. 3. (9) + (10) + (11) + (13) 56,950.69 >

Item 4. Net Sales and Purchases: (Item 1 minus Item 3.) Should agree with ST-389, Page 7, line 1, Column A. 4. (23) 27,000.00

Note: This form does not address the local taxes on sales that are collected directly by the counties or municipalities (sales of accommodations or prepared meals.) It only addresses the general local taxes collected by the Department of Revenue on behalf of the counties, school districts, and the Catawba Indian tribal government.

CAPITAL PROJECT, CATAWBA TRIBAL, EDUCATION CAPITAL IMPROVEMENT, SCHOOL DISTRICT, TOURISM DEVELOPMENT AND TRANSPORTATION TAX NUMERICAL CODES

As a result of specific legislation, certain counties and jurisdictions now impose additional sales and use taxes, which are identified as Capital Project, Catawba Tribal, Education Capital Improvement, School District, Tourism Development, or Transportation Tax. These taxes are required to be reported based upon the county or jurisdiction in which the sale consummates. (Usually this is where the business is located, but it can be the place of delivery or physical presence by acceptance of the goods sold, if different from the business location.) For your convenience, the counties and jurisdictions that currently impose these additional taxes are listed on this form with their assigned four digit processing code.

Submit all pages containing applicable data.

page 2 of 8

50632066

1

(2) Carolina Art Supply

Period ended (5) 8-2015

Page 3 of 8

**SAMPLE RETURN
DO NOT MAIL**

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NOTE: DO NOT TAKE CREDITS OR REPORT NEGATIVE AMOUNTS ON THIS FORM.
To apply for refunds, see ST-14.

Retail License or Use Tax

Registration Number (4) 047-12345-6

(2) Carolina Art Supply

Business Name

Period ended (5) 8-2015

Page 4 of 8

Name of County or Jurisdiction	Code	Net Taxable Amount	Local Tax	Discount	Net Amount After Discount
--------------------------------------	------	-----------------------	--------------	----------	------------------------------

3. TRANSPORTATION TAX 34-2728

		(A)	(B)	(C)	(D)
BERKELEY	1008	x 1% =	-	=	
CHARLESTON	1010	(18a) + (19a) 7,000.00 x .005 =	35.00 -	.70 =	34.30
DORCHESTER	1018	(14a) 3,200.00 x 1% =	32.00 -	.64 =	31.36
RICHLAND	1040	(17a) 5,000.00 x 1% =	50.00 -	1.00 =	49.00
		x 1% =	-	=	
		x 1% =	-	=	
		x 1% =	-	=	
		x 1% =	-	=	
		x 1% =	-	=	
		x 1% =	-	=	
		x 1% =	-	=	
		x 1% =	-	=	
		x 1% =	-	=	
		x 1% =	-	=	
		x 1% =	-	=	
		x 1% =	-	=	
		x 1% =	-	=	
		x 1% =	-	=	
		x 1% =	-	=	

4. CATAWBA TRIBAL TAX 34-3766 Only complete this section if you are making sales on the reservation.

		(A)	(B)	(C)	(D)
LANCASTER	1029	x 8% =	-	=	
YORK	1046	x 7% =	-	=	

5. RESERVED	(A)	(B)	(C)	(D)
		-	=	

DO NOT COMPLETE SECTION #5.

Submit all pages containing applicable data.

Name of County or Jurisdiction	Code	Net Taxable Amount	Local Tax	Discount	Net Amount After Discount
--------------------------------------	------	-----------------------	--------------	----------	------------------------------



If your sales or purchases are delivered within a city or town, you must use the CITY or TOWN code to properly identify the specific municipality, not the general county code.
List one entry per line. If additional lines for Local Option are needed, complete ST-389-A.

6. LOCAL OPTION TAX

34-2721

(A)

(B)

(C)

(D)

[illegible]

Submit all pages containing applicable data.

LOCAL OPTION NUMERICAL CODES FOR COUNTY/MUNICIPALITY (Rev. 9/17/14)

The four digit code(s) listed below are to be used when filing this form. Each code reflects the location at which the sale was consummated. (Usually this is where the business is located, but it can be the place of delivery or physical presence by acceptance of the goods sold, if different from the business location.)

Local Option Tax is applicable only to the counties listed below. Only names of incorporated towns are included in this listing. Other counties may be added at a later date by referendum. A complete updated list of all counties with local taxes can be found on our website www.dor.sc.gov under Sales and Use > Publications/Notices.

If the sale is consummated in a municipality you must use the city code, not the general county code.

Name	Code	Name	Code	Name	Code	Name	Code
Abbeville County	1001	Ravenel	2745	Ridgeway	2775	Marlboro County	1035
Abbeville (City)*	2005	Rockville	2783	Winnabow	2972	Bennettsville	2062
Calhoun Falls	2100	Seabrook Island	2812	Florence County	1021	Blenheim	2072
Donalds	2212	Sullivans Island	2867	Florence (City)*	2286	Clio	2154
Due West	2216	Summerville	2875	Coward	2175	McColl	2576
Honea Path	2425	Cherokee County	1011	Johnsonville	2446	Tatum	2895
Lowndesville	2538	Blacksburg	2068	Lake City	2470	McCormick County	1033
Ware Shoals	2944	Chesnee	2137	Olanta	2670	McCormick (City)*	2582
Allendale County	1003	Gaffney	2330	Pamplico	2689	Parksville	2692
Allendale (Town)*	2015	Chester County	1012	Quinby	2735	Plum Branch	2722
Fairfax	2280	Chester (City)*	2139	Scranton	2810	Pickens County	1039
Sycamore	2889	Fort Lawn	2304	Timmonsville	2897	Pickens (City)*	2716
Ulmers	2910	Great Falls	2354	Hampton County	1025	Central	2118
Bamberg County	1005	Lowrys	2542	Hampton (Town)*	2380	Clemson	2148
Bamberg (Town)*	2052	Richburg	2755	Brunson	2082	Easley	2230
Denmark	2204	Chesterfield County	1013	Estill	2265	Liberty	2510
Ehrhardt	2245	Chesterfield (Town)*	2142	Fairfax	2281	Norris	2644
Govan	2346	Cheraw	2133	Furman	2320	Six Mile	2828
Olar	2674	Jefferson	2444	Gifford	2336	Richland County	1040
Barnwell County	1006	McBee	2570	Luray	2546	Arcadia Lakes	2030
Barnwell (City)*	2054	Mount Croghan	2606	Scotia	2807	Blythewood	2075
Blackville	2070	Pageland	2686	Varnville	2932	Cayce	2116
Elko	2255	Patrick	2695	Yemassee	2985	Columbia	2160
Hilda	2408	Ruby	2790	Jasper County	1027	Eastover	2235
Kline	2466	Clarendon County	1014	Hardeeville	2384	Forest Acres	2298
Snelling	2835	Manning	2585	Ridgeland	2765	Irmo	2434
Williston	2970	Paxville	2698	Kershaw County	1028	Saluda County	1041
Berkeley County	1008	Summerton	2871	Bethune	2064	Saluda (Town)*	2801
Charleston (City)*	2129	Turbeville	2905	Camden	2103	Batesburg	2057
Bonneau	2076	Colleton County	1015	Elgin	2250	Monetta	2602
Goose Creek	2342	Cottageville	2172	Lancaster County	1029	Ridge Spring	2760
Hanahan	2382	Edisto Beach	2243	Lancaster (City)*	2482	Ward	2942
Jamestown	2442	Lodge	2530	Heath Spring	2396	Sumter County	1043
Moncks Corner	2600	Smoaks	2831	Kershaw	2460	Sumter (City)*	2880
North Charleston	2658	Walterboro	2940	Laurens County	1030	Mayesville	2594
St. Stephens	2858	Williams	2965	Laurens (City)*	2498	Pinewood	2720
Summerville	2876	Darlington County	1016	Clinton	2151	Williamsburg County	1045
Calhoun County	1009	Darlington (City)*	2200	Cross Hill	2181	Andrews	2026
Cameron	2106	Hartsville	2392	Fountain Inn	2316	Greeleyville	2358
St. Matthews	2855	Lamar	2478	Gray Court	2350	Hemingway	2400
Charleston County	1010	Society Hill	2837	Ware Shoals	2946	Kingstree	2463
Charleston (City)*	2130	Dillon County	1017	Waterloo	2947	Lane	2490
Awendaw	2038	Dillon (City)*	2208	Lee County	1031	Stuckey	2864
Folly Beach	2292	Lake View	2474	Bishopville	2066		
Goose Creek	2343	Latta	2494	Lynchburg	2554		
Hollywood	2420	Edgefield County	1019	Marion County	1034		
Isle of Palms	2436	Edgefield (Town)*	2240	Marion (City)*	2588		
James Island	2441	Johnston	2448	Mullins	2612		
Kiawah Island	2462	North Augusta	2653	Nichols	2636		
Lincolnton	2514	Trenton	2901	Sellers	2813		
McClellanville	2573	Fairfield County	1020				
Meggett	2597	Blythewood	2077				
Mt. Pleasant	2609	Jenkinsville	2445				
North Charleston	2656						

Submit all pages containing applicable data.

Special Notice

***If your sales or purchases are delivered within a city or town, you must use the CITY or TOWN code to properly identify the specific city.**

1

Page 7 of 8

SUMMARY: Complete all pages of the ST-389 first, then enter totals here.

Collection of Catawba Tribal Sales Tax

The Catawba Tribal Sales Tax is set aside in a tribal trust fund for the benefit of the tribe and its members. The reservation is located in parts of York and Lancaster counties. The chart shown below illustrates the type of tax imposed and tax rate to be collected from various points of delivery.

New Sales Tax Rate for Catawba Tribal Tax Effective May 1, 2009

Tax Chart of Applicable Tax Type and Rates on Sales to Catawba Reservation

Explanation of Applicable Deliveries	Tax Type	Tax Rate by County	
		York	Lancaster
Retailers located on the reservation and making a sale (delivery) on the reservation	Tribal Tax	**7%	**8%
Retailers located within the state and off the reservation making a sale (delivery) on the reservation greater than \$100.00.	Tribal Tax	** 7%	**8%
*Retailers located within the state and off the reservation making a sale (delivery) on the reservation of \$100.00 or less.	State Tax Only	*6%	*6%
*Retailers located outside the state (registered with DOR) making a sale (delivery) on the reservation	State Tax Only	*6%	*6%

*Local taxes would not be applicable in these circumstances only.

**Note: The tribal sales tax rates within the Reservation may change in the future. For additional information concerning the tribal sales tax see SC Revenue Ruling #98-18.

Collection of Tourism Development Tax

The Municipal Council of the City of Myrtle Beach has implemented a 1% Local Option Tourism Development Fee (referred to as Tourism Development Sales and Use Tax). This tourism development tax is imposed specifically for tourism advertisement and promotion directed at non-South Carolina residents.

This tax is collected by retailers located in or making sales into the City of Myrtle Beach. Retailers reporting the tourism development tax must report the tax by the municipality of delivery (as preprinted in Section 7 on Form ST-389). The tax does not apply to items subject to a maximum tax or the gross proceeds of sales of unprepared food that may lawfully be purchased with United States Department of Agriculture food coupons.

**SAMPLE RETURN
DO NOT MAIL**

Submit all pages containing applicable data.

page 8 of 8

50638063

1350

STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE

STATE SALES AND USE TAX RETURN

Mail To: SC Department of Revenue Sales Tax Return Columbia, SC 29214-0101

ST-3

(Rev. 7/24/14)

5001

Place an X in all boxes that apply. **USE BLACK INK ONLY.**☐ **AMENDED**
Return☐ Change of Address
(Make changes to
address below)☐ Business Permanently Closed☐ Date _____
(Complete form C-278 and return your license)

If the area below is blank, fill in name, address, SSN/Federal Identification No. (FEIN)

FEIN

SID NO.

RETAIL LICENSE OR USE TAX REGISTRATION

FOR OFFICE USE ONLY

FOR FIELD USE ONLY

Period Ended

File Return On or By

File Electronically at www.dor.sc.gov
DO NOT TAKE CREDITS OR REPORT NEGATIVE
AMOUNTS ON THIS FORM.

To apply for refunds, see Form ST-14.

USE BLACK INK ONLY**COMPLETE THE WORKSHEET ON THE REVERSE SIDE FIRST.****SALES AND USE TAX**

1. Total Gross Proceeds of Sales, Rentals, Use Tax and Withdrawals for Own Use (From Item 3 of Sales and Use Tax Worksheet on reverse side) 1. ▶ _____ .
2. Total Amount of Deductions (From Item 5 of Sales and Use Tax Worksheet)..... 2. ▶ _____ .
3. Net Taxable Sales and Purchases (Line 1 minus line 2)..... 3. ▶ _____ .
4. Tax: Multiply Line 3 x 6% (.06)..... 4. ▶ _____ .
5. Taxpayer's Discount (For timely filed and paid returns only) If your combined tax liability is less than \$100.00, the discount rate is .3% (.03) of line 4. If the total is \$100.00 or more, the discount is 2% (.02) of line 4. 5. ▶ _____ .
(Combined Discount cannot exceed \$3000.00 per fiscal year, returns for June through May, which are filed July through June.)
6. Sales and Use Tax Net Amount Payable (Line 4 minus line 5)..... 14-4701 6. ▶ _____ .
7. Penalty _____ , Interest _____ 14-4702 7. ▶ _____ .
(Add Sales and Use Tax penalty and interest. Enter total on line 7 at right.)
8. Total Sales and Use Tax Due (Add lines 6 and 7)..... 8. ▶ _____ .

ADDITIONAL TAX FROM ST-389**Only complete this section if local taxes are applicable to your sales or purchases.****REMINDER: ST-389 must be completed and attached for all additional taxes.****If this section does not apply, go to line 10.**

9. Total Taxes Due (From Column D, line 5, page 7 of 8 of form ST-389)..... 9. ▶ _____ .
10. **TOTAL AMOUNT DUE** (Add lines 8 and 9) 10. ▶ _____ .

I authorize the Director of the Department of Revenue or delegate to discuss **this return**, attachments and related tax matters with the preparer. ☐ Yes ☐ No Preparer's name _____ Phone number _____

I hereby certify that I have examined this return and to the best of my knowledge and belief it is a true and accurate return.

Owner, Partner or Title	Printed Name	Taxpayer's Signature
Daytime Phone No.	Date	E-mail Address:

50011030

SALES AND USE TAX WORKSHEET

6%

Retail License or Use Tax Registration Number

Period Ended MM/YY

Item 1. Gross Proceeds of Sales/Rentals and Withdrawals of Inventory for Own Use 1. _____

Item 2. Out-of-State Purchases Subject to Use Tax 2. _____

Item 3. Total - Gross Proceeds of Sales/Rentals, Use Tax and Withdrawals of Inventory for Own Use (Add Items 1 and 2. Enter here and on line 1 on front of ST-3.) 3. _____

If local tax is applicable, enter the total on Item 1 of ST-389 worksheet.

Note: Sales of unprepared foods are exempt from the State sales and use tax rate. However, local taxes still apply to sales of unprepared foods unless the local tax law specifically exempts such sales. Sales that are subject to a local tax must be entered on Form ST-389 (local sales tax worksheet.)

Item 4. Sales and Use Tax Allowable Deductions (Itemize by Type of Deduction and Amount of Deduction)

Column A Type of Deduction	Column B Amount of Deduction
a. *Sales Exempt During "Sales Tax Holiday" in August	\$ _____
b. **Sales over \$100.00 delivered onto Catawba Reservation	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____

Item 5. Total Amount of Deductions (Enter total of Column B here and on Line 2 on front of ST-3.) 5. < _____ >

Item 6. Net Taxable Sales and Purchases (Item 3 minus Item 5. Enter total here and Line 3 on front of ST-3.) 6. _____

IMPORTANT: This return becomes DELINQUENT if it is postmarked after the 20th day (return with payment due on or before the 20th) following the close of the period. Sign and date the return. For questions regarding this form, call (803) 898-5000.

*Sales Exempt During "Sales Tax Holiday"

If your business sells clothing, clothing accessories, footwear, school supplies, computers, printers and printer supplies, computer software, bath wash cloths, blankets, bed spreads, bed linens, sheet sets, comforter sets, bath towels, shower curtains, bath rugs and mats, pillows and pillow cases, South Carolina's "Sales Tax Holiday" may impact your business. This three-day sales tax exemption will occur on the first Friday, Saturday and Sunday in August.

During this time period, the 6% State sales and use tax and any applicable local sales and use tax will not be imposed on sales of qualifying items.

Sales of qualified items during the exemption period should be taken as a deduction on your tax return. The deduction should be labeled "sales tax holiday". A Policy Document with the official list of holidays and exempt items is available on our Internet website: www.dor.sc.gov > Law and Policy: Dept. Advisory Opinions > An Alphabetical Index of Advisory Opinions > Sales, Use, Accommodations & Casual Excise Taxes.

**Catawba Tribal Sales- (See Chart on back of ST-389 for further explanation)

The Tribal Sales Tax is imposed on the delivery of tangible personal property onto the reservation by retail locations in South Carolina when the sale is greater than \$100. If the sale (delivery on the reservation) is \$100 or less, then the Tribal Sales Tax does not apply and only the 6% State sales tax applies (not local taxes). The Tribal Sales Tax is also imposed on the delivery of tangible personal property on the reservation by retail locations located on the reservation, regardless of the amount of the sale. The Tribal Sales Tax is not imposed on deliveries onto the reservation by retail locations located outside of South Carolina and registered with the Department to collect the State tax; however, these deliveries are subject to the 6% state use tax (not local taxes).

Sales subject to the Catawba Tribal Sales Tax must be included with all other sales in gross proceeds on Item 1 of worksheet on the ST-3 form but are deducted on Item 4b of the ST-3 worksheet and included on Item 1 on the ST-389 local tax worksheet. Remember, individual sales made onto the reservation of \$100 or less by retailers located off the reservation are subject to the State sales tax and would not be deducted in this manner.



For Tax Periods 5-1-14 and after
 STATE OF SOUTH CAROLINA
 DEPARTMENT OF REVENUE
SCHEDULE FOR LOCAL TAXES
 (Attach to form ST-3, ST-388, ST-403, and ST-455 when filed.)

ST-389
 (Rev. 9/17/14)
 5063

Retail License or Use Tax
 Registration Number _____

Business Name _____

Period ended _____ Page _____ of _____

NOTE: DO NOT TAKE CREDITS OR REPORT NEGATIVE AMOUNTS ON THIS FORM.
To apply for refunds, see ST-14.

Name of County or Jurisdiction	Code	Net Taxable Amount	Local Tax	Discount	Net Amount After Discount
1. CAPITAL PROJECT TAX	34-2726	(A)	(B)	(C)	(D)
AIKEN	1002	x 1% =	-	=	
ALLENDALE	1003	x 1% =	-	=	
BAMBERG	1005	x 1% =	-	=	
CHESTER	1012	x 1% =	-	=	
FLORENCE	1021	x 1% =	-	=	
HAMPTON	1025	x 1% =	-	=	
LANCASTER	1029	x 1% =	-	=	
LEE	1031	x 1% =	-	=	
MARION	1034	x 1% =	-	=	
NEWBERRY	1036	x 1% =	-	=	
ORANGEBURG	1038	x 1% =	-	=	
SUMTER	1043	x 1% =	-	=	
YORK	1046	x 1% =	-	=	
		x 1% =	-	=	
		x 1% =	-	=	
		x 1% =	-	=	
		x 1% =	-	=	
		x 1% =	-	=	
		x 1% =	-	=	
		x 1% =	-	=	
		x 1% =	-	=	

Submit all pages containing applicable data.

ST-389 WORKSHEET (If applicable)

The ST-389 is used to report various types of local taxes. Most of the local sales and use taxes reported on the ST-389 provide the same exemptions. However, some local taxes provide different exemptions from other local taxes. Before claiming a deduction on the ST-389 worksheet, you must report your gross sales (taxable and nontaxable) on Item 1 of the ST-389 worksheet. Review carefully the exemptions applicable to the particular local tax or tribal tax since the exemptions may differ from the state tax exemptions or differ from another local tax exemption.

For instance, the sales of unprepared foods are exempt from the State sales and use tax rate. However, local taxes still apply to sales of unprepared foods unless the local tax law specifically exempts such sales. Sales of unprepared foods that qualify for local sales and use tax exemption which also qualified for state sales and use tax exemption should be shown as a deduction on Item 2 of the ST-389 worksheet for local taxes. To obtain information about local tax exemptions, visit our website www.dor.sc.gov to obtain a current copy of the Department's Policy Document which discusses the types of local taxes imposed and exemptions allowed under each local tax.

Note: When your sales, purchases and withdrawals are made or delivered into a locality with more than one local tax type, the total net taxable amount on line 1, page 7 of 8 of form ST-389 will not agree with Item 4 of ST-389 worksheet. If this circumstance occurs, you should complete a separate ST-389 Worksheet for each local tax type and complete the appropriate local tax section on the ST-389 form.

Item 1. Total - Gross Proceeds of Sales/Rental, Use Tax and Withdrawals of Inventory for Own Use: As reported on state sales and use tax return worksheet (Item 3 of ST-3, ST-388, ST-455 or Items 3 and 7 of ST-403.) 1. _____

Item 2. Local Tax Allowable Deductions

Column A Type of Deduction	Column B Amount of Deduction
_____	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____

Item 3. Total Amount of Deductions: Enter the total allowable deductions from Column B. 3. _____

Item 4. Net Sales and Purchases: (Item 1 minus Item 3.) Should agree with ST-389, Page 7, line 1, Column A. 4. _____

Note: This form does not address the local taxes on sales that are collected directly by the counties or municipalities (sales of accommodations or prepared meals.) It only addresses the general local taxes collected by the Department of Revenue on behalf of the counties, school districts, and the Catawba Indian tribal government.

CAPITAL PROJECT, CATAWBA TRIBAL, EDUCATION CAPITAL IMPROVEMENT, SCHOOL DISTRICT, TOURISM DEVELOPMENT AND TRANSPORTATION TAX NUMERICAL CODES

As a result of specific legislation, certain counties and jurisdictions now impose additional sales and use taxes, which are identified as Capital Project, Catawba Tribal, Education Capital Improvement, School District, Tourism Development, or Transportation Tax. These taxes are required to be reported based upon the county or jurisdiction in which the sale consummates. (Usually this is where the business is located, but it can be the place of delivery or physical presence by acceptance of the goods sold, if different from the business location.) For your convenience, the counties and jurisdictions that currently impose these additional taxes are listed on this form with their assigned four digit processing code.

Submit all pages containing applicable data.

page 2 of 8

50632066

Retail License or Use Tax
Registration Number _____

Period ended _____ Page _____ of _____

Name of County or Jurisdiction	Code	Net Taxable Amount	Local Tax	Discount	Net Amount After Discount
--------------------------------------	------	-----------------------	--------------	----------	------------------------------

2. SCHOOL DISTRICT / EDUCATION CAPITAL IMPROVEMENT TAX 34-2730

(A) (B) (C) (D)

[illegible]

Submit all pages containing applicable data.

To apply for refunds, see ST-14.

Retail License or Use Tax

Registration Number

Business Name

Period ended

Page

of

Name of County or Jurisdiction	Code	Net Taxable Amount	Local Tax	Discount	Net Amount After Discount
--------------------------------------	------	-----------------------	--------------	----------	------------------------------

3. TRANSPORTATION TAX

34-2728

[illegible]

4. CATAWBA TRIBAL TAX

34-3766

Only complete this section if you are making sales on the reservation.

		(A)	(B)	(C)	(D)
LANCASTER	1029	x 8% =	-	=	
YORK	1046	x 7% =	-	=	

5. RESERVED

5. RESERVED (A) (B) (C) (D)

DO NOT COMPLETE SECTION #5.

Submit all pages containing applicable data.

1

Page _____ of _____



(D)

LOCAL OPTION NUMERICAL CODES FOR COUNTY/MUNICIPALITY (Rev. 9/17/14)

The four digit code(s) listed below are to be used when filing this form. Each code reflects the location at which the sale was consummated. (Usually this is where the business is located, but it can be the place of delivery or physical presence by acceptance of the goods sold, if different from the business location.)

Local Option Tax is applicable only to the counties listed below. Only names of incorporated towns are included in this listing. Other counties may be added at a later date by referendum. A complete updated list of all counties with local taxes can be found on our website www.dor.sc.gov under Sales and Use > Publications/Notices.

If the sale is consummated in a municipality you must use the city code, not the general county code.

Name	Code	Name	Code	Name	Code	Name	Code
Abbeville County	1001	Ravenel	2745	Ridgeway	2775	Marlboro County	1035
Abbeville (City)*	2005	Rockville	2783	Winnabow	2972	Bennettsville	2062
Calhoun Falls	2100	Seabrook Island	2812	Florence County	1021	Blenheim	2072
Donalds	2212	Sullivans Island	2867	Florence (City)*	2286	Clio	2154
Due West	2216	Summerville	2875	Coward	2175	McColl	2576
Honea Path	2425	Cherokee County	1011	Johnsonville	2446	Tatum	2895
Lowndesville	2538	Blacksburg	2068	Lake City	2470	McCormick County	1033
Ware Shoals	2944	Chesnee	2137	Olanta	2670	McCormick (City)*	2582
Allendale County	1003	Gaffney	2330	Pamplico	2689	Parksville	2692
Allendale (Town)*	2015	Chester County	1012	Quinby	2735	Plum Branch	2722
Fairfax	2280	Chester (City)*	2139	Scranton	2810	Pickens County	1039
Sycamore	2889	Fort Lawn	2304	Timmonsville	2897	Pickens (City)*	2716
Ulmers	2910	Great Falls	2354	Hampton County	1025	Central	2118
Bamberg County	1005	Lowrys	2542	Hampton (Town)*	2380	Clemson	2148
Bamberg (Town)*	2052	Richburg	2755	Brunson	2082	Easley	2230
Denmark	2204	Chesterfield County	1013	Estill	2265	Liberty	2510
Ehrhardt	2245	Chesterfield (Town)*	2142	Fairfax	2281	Norris	2644
Govan	2346	Cheraw	2133	Furman	2320	Six Mile	2828
Olar	2674	Jefferson	2444	Gifford	2336	Richland County	1040
Barnwell County	1006	McBee	2570	Luray	2546	Arcadia Lakes	2030
Barnwell (City)*	2054	Mount Croghan	2606	Scotia	2807	Blythewood	2075
Blackville	2070	Pageland	2686	Varnville	2932	Cayce	2116
Elko	2255	Patrick	2695	Yemassee	2985	Columbia	2160
Hilda	2408	Ruby	2790	Jasper County	1027	Eastover	2235
Kline	2466	Clarendon County	1014	Hardeeville	2384	Forest Acres	2298
Snelling	2835	Manning	2585	Ridgeland	2765	Irmo	2434
Williston	2970	Paxville	2698	Kershaw County	1028	Saluda County	1041
Berkeley County	1008	Summerton	2871	Bethune	2064	Saluda (Town)*	2801
Charleston (City)*	2129	Turbeville	2905	Camden	2103	Batesburg	2057
Bonneau	2076	Colleton County	1015	Elgin	2250	Monetta	2602
Goose Creek	2342	Cottageville	2172	Lancaster County	1029	Ridge Spring	2760
Hanahan	2382	Edisto Beach	2243	Lancaster (City)*	2482	Ward	2942
Jamestown	2442	Lodge	2530	Heath Spring	2396	Sumter County	1043
Moncks Corner	2600	Smoaks	2831	Kershaw	2460	Sumter (City)*	2880
North Charleston	2658	Walterboro	2940	Laurens County	1030	Mayesville	2594
St. Stephens	2858	Williams	2965	Laurens (City)*	2498	Pinewood	2720
Summerville	2876	Darlington County	1016	Clinton	2151	Williamsburg County	1045
Calhoun County	1009	Darlington (City)*	2200	Cross Hill	2181	Andrews	2026
Cameron	2106	Hartsville	2392	Fountain Inn	2316	Greeleyville	2358
St. Matthews	2855	Lamar	2478	Gray Court	2350	Hemingway	2400
Charleston County	1010	Society Hill	2837	Ware Shoals	2946	Kingstree	2463
Charleston (City)*	2130	Dillon County	1017	Waterloo	2947	Lane	2490
Awendaw	2038	Dillon (City)*	2208	Lee County	1031	Stuckey	2864
Folly Beach	2292	Lake View	2474	Bishopville	2066		
Goose Creek	2343	Latta	2494	Lynchburg	2554		
Hollywood	2420	Edgefield County	1019	Marion County	1034		
Isle of Palms	2436	Edgefield (Town)*	2240	Marion (City)*	2588		
James Island	2441	Johnston	2448	Mullins	2612		
Kiawah Island	2462	North Augusta	2653	Nichols	2636		
Lincolnton	2514	Trenton	2901	Sellers	2813		
McClellanville	2573	Fairfield County	1020				
Meggett	2597	Blythewood	2077				
Mt. Pleasant	2609	Jenkinsville	2445				
North Charleston	2656						

Submit all pages containing applicable data.

Special Notice

***If your sales or purchases are delivered within a city or town, you must use the CITY or TOWN code to properly identify the specific city.**

Collection of Catawba Tribal Sales Tax

The Catawba Tribal Sales Tax is set aside in a tribal trust fund for the benefit of the tribe and its members. The reservation is located in parts of York and Lancaster counties. The chart shown below illustrates the type of tax imposed and tax rate to be collected from various points of delivery.

New Sales Tax Rate for Catawba Tribal Tax Effective May 1, 2009

Tax Chart of Applicable Tax Type and Rates on Sales to Catawba Reservation

Explanation of Applicable Deliveries	Tax Type	Tax Rate by County	
		York	Lancaster
Retailers located on the reservation and making a sale (delivery) on the reservation	Tribal Tax	**7%	**8%
Retailers located within the state and off the reservation making a sale (delivery) on the reservation greater than \$100.00.	Tribal Tax	** 7%	**8%
*Retailers located within the state and off the reservation making a sale (delivery) on the reservation of \$100.00 or less.	State Tax Only	*6%	*6%
*Retailers located outside the state (registered with DOR) making a sale (delivery) on the reservation	State Tax Only	*6%	*6%

*Local taxes would not be applicable in these circumstances only.

**Note: The tribal sales tax rates within the Reservation may change in the future. For additional information concerning the tribal sales tax see SC Revenue Ruling #98-18.

Collection of Tourism Development Tax

The Municipal Council of the City of Myrtle Beach has implemented a 1% Local Option Tourism Development Fee (referred to as Tourism Development Sales and Use Tax). This tourism development tax is imposed specifically for tourism advertisement and promotion directed at non-South Carolina residents.

This tax is collected by retailers located in or making sales into the City of Myrtle Beach. Retailers reporting the tourism development tax must report the tax by the municipality of delivery (as preprinted in Section 7 on Form ST-389). The tax does not apply to items subject to a maximum tax or the gross proceeds of sales of unprepared food that may lawfully be purchased with United States Department of Agriculture food coupons.

Submit all pages containing applicable data.

page 8 of 8

50638063

ST-389A
(Rev. 7/31/14)
5135

Business Name

DO NOT TAKE CREDITS OR REPORT NEGATIVE AMOUNTS ON THIS FORM. To apply for refunds, see ST-14.



 List **one** entry **per** line.

(D)

[illegible]

LOCAL OPTION NUMERICAL CODES FOR COUNTY/MUNICIPALITY (Rev. 7/31/14)

The four digit code(s) listed below are to be used when filing this form. Each code reflects the location at which the sale was consummated. (Usually this is where the business is located, but it can be the place of delivery or physical presence by acceptance of the goods sold, if different from the business location.)

Local Option Tax is applicable only to the counties listed below. Only names of incorporated towns are included in this listing. Other counties may be added at a later date by referendum. A complete updated list of all counties with local taxes can be found on our website www.dor.sc.gov under Sales and Use > Publications/Notices.

If the sale is consummated in a municipality you must use the city code, not the general county code.

Name	Code	Name	Code	Name	Code	Name	Code
Abbeville County	1001	North Charleston	2656	Fairfield County	1020	Sellers	2813
Abbeville (City)*	2005	Ravenel	2745	Blythewood	2077	Marlboro County	1035
Calhoun Falls	2100	Rockville	2783	Jenkinsville	2445	Bennettsville	2062
Donalds	2212	Seabrook Island	2812	Ridgeway	2775	Blenheim	2072
Due West	2216	Sullivans Island	2867	Winnsboro	2972	Clio	2154
Honea Path	2425	Summerville	2875	Florence County	1021	McColl	2576
Lowndesville	2538	Cherokee County	1011	Florence (City)*	2286	Tatum	2895
Ware Shoals	2944	Blacksburg	2068	Coward	2175	McCormick County	1033
Allendale County	1003	Chesnee	2137	Johnsonville	2446	McCormick (Town)*	2582
Allendale (Town)*	2015	Gaffney	2330	Lake City	2470	Parksville	2692
Fairfax	2280	Chester County	1012	Olanta	2670	Plum Branch	2722
Sycamore	2889	Chester (City)*	2139	Pamplico	2689	Pickens County	1039
Ulmers	2910	Fort Lawn	2304	Quinby	2735	Pickens (City)*	2716
Bamberg County	1005	Great Falls	2354	Scranton	2810	Central	2118
Bamberg (City)*	2052	Lowrys	2542	Timmonsville	2897	Clemson	2148
Denmark	2204	Richburg	2755	Hampton County	1025	Easley	2230
Ehrhardt	2245	Chesterfield County	1013	Hampton (Town)*	2380	Liberty	2510
Govan	2346	Chesterfield (Town)*	2142	Brunson	2082	Norris	2644
Olar	2674	Cheraw	2133	Estill	2265	Six Mile	2828
Barnwell County	1006	Jefferson	2444	Fairfax	2281	Richland County	1040
Barnwell (City)*	2054	McBee	2570	Furman	2320	Arcadia Lakes	2030
Blackville	2070	Mount Croghan	2606	Gifford	2336	Blythewood	2075
Elko	2255	Pageland	2686	Luray	2546	Cayce	2116
Hilda	2408	Patrick	2695	Scotia	2807	Columbia	2160
Kline	2466	Ruby	2790	Varnville	2932	Eastover	2235
Snelling	2835	Clarendon County	1014	Yemassee	2985	Forest Acres	2298
Williston	2970	Manning	2585	Jasper County	1027	Irmo	2434
Berkeley County	1008	Paxville	2698	Hardeeville	2384	Saluda County	1041
Charleston (City)*	2129	Summerton	2871	Ridgeland	2765	Saluda (Town)*	2801
Bonneau	2076	Turbeville	2905	Kershaw County	1028	Batesburg	2057
Goose Creek	2342	Colleton County	1015	Bethune	2064	Monetta	2602
Hanahan	2382	Cottageville	2172	Camden	2103	Ridge Spring	2760
Jamestown	2442	Edisto Beach	2243	Elgin	2250	Ward	2942
Moncks Corner	2600	Lodge	2530	Lancaster County	1029	Sumter County	1043
North Charleston	2658	Smoaks	2831	Lancaster (City)*	2482	Sumter (City)*	2880
St. Stephens	2858	Walterboro	2940	Heath Spring	2396	Mayesville	2594
Summerville	2876	Williams	2965	Kershaw	2460	Pinewood	2720
Calhoun County	1009	Darlington County	1016	Laurens County	1030	Williamsburg County	1045
Cameron	2106	Darlington (City)*	2200	Laurens (City)*	2498	Andrews	2026
St. Matthews	2855	Hartsville	2392	Clinton	2151	Greeleyville	2358
Charleston County	1010	Lamar	2478	Cross Hill	2181	Hemingway	2400
Charleston (City)*	2130	Society Hill	2837	Fountain Inn	2316	Kingstree	2463
Awendaw	2038	Dillon County	1017	Gray Court	2350	Lane	2490
Folly Beach	2292	Dillon (City)*	2208	Ware Shoals	2946	Stuckey	2864
Goose Creek	2343	Lake View	2474	Waterloo	2947		
Hollywood	2420	Latta	2494	Lee County	1031		
Isle of Palms	2436	Edgefield County	1019	Bishopville	2066		
James Island	2441	Edgefield (Town)*	2240	Lynchburg	2554		
Kiawah Island	2462	Johnston	2448	Marion County	1034		
Lincolnton	2514	North Augusta	2653	Marion (City)*	2588		
McClellanville	2573	Trenton	2901	Mullins	2612		
Meggett	2597			Nichols	2636		
Mt. Pleasant	2609						

Special Notice

*If your sales or purchases are delivered within a city or town, you must use the CITY or TOWN code to properly identify the specific city.



STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE
RESALE CERTIFICATE

ST-8A
(Rev. 7/24/14)
5010

To be completed by purchaser and retained by seller.
Please do not send the certificate to SC Department of Revenue.
See instructions on back.

Notice To Seller:

It is presumed that all sales are subject to the tax until the contrary is established. The burden of proof is on the seller that the sale of tangible personal property is not a retail sale. However, if the seller receives a resale certificate signed by the purchaser stating that the property is purchased for resale, the liability for the sales tax shifts from the seller to the purchaser.

This certificate is intended for use by licensed retail merchants purchasing tangible personal property for resale, lease or rental purposes. **To be valid, the following conditions must be met:**

1. The resale certificate presented to the seller by the purchaser contains all the information required by the Department and has been fully and properly completed.
2. The seller did not fraudulently fail to collect or remit the tax, or both.
3. The seller did not solicit a purchaser to participate in an unlawful claim that a sale was for resale.

Seller must maintain a copy of this certificate to substantiate the exemption in the event of an audit. If this certificate does not meet the above requirements, it is not valid and the seller remains liable for the tax.

Seller Identification:

(Seller's Name)

(Street Address)

(City)

(State)

(Zip Code)

Purchaser's Identification and Acknowledgement:

Kind of Business Engaged in by Purchaser _____

Items Sold, Leased or Rented to Others by Purchaser _____

(Purchaser's Business or Firm Name)

(Street Address)

(City)

(State)

(Zip Code)

(South Carolina Retail License Number, if not S.C. indicate a valid retail license number and state)

As purchaser, I certify that I am engaged in the business of selling, leasing or renting tangible personal property of the kind and type sold by your firm. I also certify that if the tangible personal property is withdrawn, used or consumed by the business or person withdrawing it (even if later resold), I will report the transaction to the SC Department of Revenue as a withdrawal from stock and pay the tax thereon based upon the reasonable and fair market value, but not less than the original purchase price (See Regulation 117-309.17). This certificate shall remain in effect unless revoked or cancelled in writing. Furthermore, I understand that by extending this certificate that I am assuming liability for the sales or use tax on transactions between me and your firm. (For additional information, See "Withdrawals From Stock, Merchant" section on reverse side).

(Print Name of Owner, Partner or Corp Officer)

(Signature of Owner, Partner, Member or Corp Officer)

(Date Certificate Completed)

(Title)

Notice to Purchaser: If a purchaser uses a resale certificate to purchase tangible personal property tax free which the purchaser knows is not excluded or exempt from the tax, then the purchaser is liable for the tax plus a penalty of 5% of the amount of the tax for each month, or fraction of a month, during which the failure to pay the tax continues, not exceeding 50% in the aggregate. This penalty is in addition to all other applicable penalties authorized under the law.

SALES TAX - A sales tax is imposed upon every person engaged or continuing within this state in the business of selling tangible personal property at retail.

USE TAX - A use tax is imposed on the storage, use, or other consumption in this state of tangible personal property purchased at retail for storage, use, or other consumption in this state.

TANGIBLE PERSONAL PROPERTY - "Tangible personal property" means personal property which may be seen, weighed, measured, felt, touched, or which is in any other manner perceptible to the senses. It also includes services and intangibles, including communication, laundry and related services, furnishing of accommodations and sales of electricity, and does not include stocks, notes, bonds, mortgages, or other evidences of debt.

WITHDRAWAL FROM STOCK, MERCHANTS - (Regulation 117-309.17): To be included in gross proceeds of sales is the money value of property purchased at wholesale for resale purposes and subsequently withdrawn from stock for use or consumption by the purchaser.

The value to be placed upon such goods is the price at which these goods are offered for sale by the person withdrawing them. All cash or other customary discounts which he would allow to his customers may be deducted; however, in no event can the amount used as gross proceeds of sales be less than the amount paid for the goods by the person making the withdrawal.

ADDITIONAL INFORMATION

- (1) A valid S.C. retail license number is comprised of 9 digits. 040 -12345- 6
Co. code - serial # - ck digit
- (2) **The following are examples of numbers which are not acceptable for resale purposes:** Social Security Numbers, Federal Employer Identification numbers and use tax numbers (example 040-88888-8). A South Carolina use tax number is simply for reporting of tax and not a retail license number; an "eight" (8) will always be the first digit in the serial number, the county code will be between 1 and 46.
- (3) Another state's resale certificate and number is acceptable in this State. Indicate the other state's number on the front when using this form.
- (4) A wholesaler's exemption number may be applicable in lieu of a retail license number. A South Carolina wholesaler's exemption number will have an (18) followed by a ten digit serial number.

Note: A copy of Form ST-8A, Resale Certificate, can be found at the Department's website (www.dor.sc.gov). It is not required that Form ST-8A be used, but the information requested on the form is required on any resale certificate accepted by the seller. To receive forms by Forms Request Line: Call 1-800-768-3676 OR (in Columbia) 898-5320. For further information about the use of resale certificates, see SC Revenue Procedure #08-2.



STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE

CLAIM FOR REFUND For Sales Tax and Related Sales Taxes

Mail to: SC Department of Revenue, Sales Office Audit, Columbia, SC 29214-0109

ST-14
(Rev. 7/23/14)
5017

(See Instructions and Taxpayer's Bill of Rights on reverse side.)

Section I: Taxpayer Identification

License or Registration No. _____

SSN or FEIN _____

SID# _____

Taxpayer Name _____ Attention To _____

Mailing Address _____ County _____

City _____ State _____ ZIP _____ Email Address _____

Period(s) Covered _____ Telephone: (Business) _____ (Home) _____

Section II: Reason for Refund

State all your reasons in a written claim for refund below. If additional space is needed, add additional sheets of explanation and attach supporting documentation. Without proper supporting documentation, your claim for refund may be delayed and/or denied. _____

Taxpayer's Signature _____ Date _____

Corporation's Name (if applicable) _____

By _____ Signature _____ Title _____ Date _____

Print Name _____

Section III: Authorization to Discuss Refund

I authorize the Director of the Department of Revenue or delegate to discuss **this return**, attachments and related tax matters with the preparer. ☐ Yes ☐ No

Preparer's name and phone number _____

For Office Use Only

ORDER FOR REFUND

Tax Type	Refund Amount Granted		
	Tax Amount	Interest	Refund Amount
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

In accordance with the provisions of Section 12-54-25 and 12-54-85 of Chapter 54 of Title 12; Section 12-60-470 of Chapter 60 of Title 12 of the Code of Laws of South Carolina, 1976, as amended, a refund is hereby ordered for the following reasons:

BY _____ TITLE _____ DATE ORDERED _____

APPROVED BY _____ TITLE _____ DATE _____

INSTRUCTIONS FOR ST-14

In order for us to verify this refund request and allow us to accurately calculate any applicable tax and interest due, provide the following supporting documentation when submitting this claim for refund:

- 1) Copy of exempt or resale certificate relevant to this claim for refund;
- 2) Amended returns by period initially reported (note: use a blank ST-3 and check the "Amended Return" box at the top of the return. If there is no check box at the top of the return, write "Amended" at the top of the return to indicate it is an amended return. A blank form may be obtained in the sales tax booklet or downloaded from our website: **www.dor.sc.gov>forms and instructions**);
- 3) A tax summary of sales/purchase invoices (not actual invoices) which pertain to this request by periods reported. This summary should correspond to when the tax was paid on the original tax returns. Note the department may request copies of applicable sales/purchase journals or invoices (not actual invoices).

NOTE: The following are scenarios where an assignment of refund rights is required for sales and use tax purposes, (see code section 12-60-470).

A) Sales tax transactions: the seller must request the refund. However, the **purchaser** may request a refund provided there is an assignment of refund rights obtained from the seller.

B) Use tax transactions: the purchaser must request the refund. However, the **seller** may request a refund provided there is an assignment of refund rights from the purchaser. No assignment is necessary when the seller establishes that he has paid the tax and refunded the tax to the purchaser.

The assigner should provide by period the amount(s) of tax paid on his/her original return relevant to this request.

The department may also request additional information as deemed necessary to process the request.

TAXPAYERS' BILL OF RIGHTS

- You have the right to apply for assistance from the Taxpayer Rights' Advocate within the Department of Revenue. The advocate or his designee is responsible for facilitating resolution of taxpayer complaints and problems.
- You have the right to request and receive forms, instructions and other written materials in plain, easy-to-understand language.
- You have the right to prompt, courteous service from us in all your dealings with the Department of Revenue.
- You have the right to request and receive written information guides, which explain in simple and nontechnical language, appeal procedures and your remedies as a taxpayer.
- You have the right to receive notices which contain descriptions of the basis for and identification of amounts of any tax, interest and penalties due.

Under the provisions of Section 12-4-340 of the 1976 code of laws, any outstanding liabilities due and owing to South Carolina Department of Revenue for more than 6 months may be assigned to a private collection agency for collecting actions.

Mailing Address: S. C. Department of Revenue, Sales Office Audit, Columbia, SC 29214-0109

Forms Request Line: (800) 768-3676

Internet: **www.dor.sc.gov**

Refund Inquiries: (803) 898-5000

Taxpayer Service Centers

Columbia Main Office:

300A Outlet Pointe Blvd.
P.O. Box 125
Columbia, SC 29214
Phone: 803-898-5000
Fax: 803-896-0132

Greenville Service Center:

545 N. Pleasantburg Drive
Suite 300
Greenville, SC 29607
Phone: 864-241-1200
Fax: 864-232-5008

Charleston Service Center:

2 South Park Circle
Suite 100
Charleston, SC 29407
Phone: 843-852-3600
Fax: 843-556-1780

Rock Hill Service Center:

Business and Technology Center
454 South Anderson Road
Suite 202
P.O. Box 12099
Rock Hill, SC 29731
Phone: 803-324-7641
Fax: 803-324-8289

Florence Service Center:

1452 West Evans Street
P.O. Box 5418
Florence, SC 29502
Phone: 843-661-4850
Fax: 843-662-4876

Myrtle Beach Office:

1330 Howard Parkway
Myrtle Beach, SC 29577
Phone: 843-839-2960
Fax: 843-839-2964

Assistance may also be obtained at one of our "Satellite" office locations. "Satellite" locations and hours can be found at www.dor.sc.gov>contact DOR> other locations.

Social Security Privacy Act Disclosure

It is mandatory that you provide your social security number on this tax form. 42 U.S.C 405(c)(2)(C)(i) permits a state to use an individual's social security number as means of identification in administration of any tax. SC Regulation 117-201 mandates that any person required to make a return to the SC Department of Revenue shall provide identifying numbers, as prescribed, for securing proper identification. Your social security number is used for identification purposes.

The Family Privacy Protection Act

Under the Family Privacy Protection Act, the collection of personal information from citizens by the Department of Revenue is limited to the information necessary for the Department to fulfill its statutory duties. In most instances, once this information is collected by the Department, it is protected by law from public disclosure. In those situations where public disclosure is not prohibited, the Family Privacy Protection Act prevents such information from being used by third parties for commercial solicitation purposes.

50172022

**ACCOUNT CLOSING FORM**

Mail to: South Carolina Department of Revenue, Registration Section, Columbia, SC 29214-0140.

Complete this form if the business is sold, closed permanently or no longer has employees and mail it to the address above. See back for instructions and spaces for additional closed accounts.

IMPORTANT!!!

ALL INFORMATION, INCLUDING APPROPRIATE DATES, *MUST* BE RECEIVED TO PROPERLY CLOSE YOUR ACCOUNT. ONLY PROVIDE THE NINE DIGIT ACCOUNT NUMBER(S) ISSUED TO YOU BY THE DEPARTMENT OF REVENUE IN THE SPACES BELOW.

Check applicable boxes and fill in the account number and date. **ONLY BOXES MARKED WILL BE CLOSED.**

<input type="checkbox"/> Sales (attach retail license)	File/Account #	Permanent Closing Date
<input type="checkbox"/> Withholding	File/Account #	Date of Final Pay Check
<input type="checkbox"/> Admission	File/Account #	Permanent Closing Date
<input type="checkbox"/> Property	File/Account #	Permanent Closing Date
<input type="checkbox"/> Use Tax	File/Account #	Permanent Closing Date
<input type="checkbox"/> Other	File/Account #	Permanent Closing Date

CORPORATIONS: See information on next page.

1. SSN OR FEIN:		2. SID (For Office Use Only):	
3. OWNER, PARTNERS OR CORPORATE NAME:		4. CONTACT TELEPHONE NUMBER: ()	
5. NAME OF BUSINESS (DOING BUSINESS AS):			
6. PRESENT PHYSICAL LOCATION OF BUSINESS TO BE CLOSED/STREET ADDRESS:			
7. CITY	COUNTY	STATE	ZIP
8. PROVIDE A FORWARDING MAILING ADDRESS FOR THE BUSINESS TO BE CLOSED:			
9. CITY		STATE	ZIP
If business has been sold, complete section below:			
10. PURCHASER'S NAME:		11. TELEPHONE NUMBER: ()	
12. PURCHASER'S OR NEW OWNER'S STREET ADDRESS:		13. EMAIL:	
14. CITY	COUNTY	STATE	ZIP

If you have any questions concerning the closing of your business or completion of this form, please call this office at 803-896-1350.

Must be the signature of owner, partner or corporate officer.

TAXPAYER'S SIGNATURE	OWNER, PARTNER OR TITLE	DATE
----------------------	-------------------------	------

Instructions

- Failure to file all appropriate returns through the closing date may result in the issuance of notices/assessments by the Department of Revenue.
- Make sure that all applicable sections of the C-278 are accurately completed. Incomplete information will be returned.
- If closing a sales tax account, attach the retail license to this form.
- If closing more than one tax account use the spaces provided below or attach a sheet listing the type of tax account, current account number and closing date or final check date and business address.
- This form must be signed by an owner, partner or corporate officer.
- **You cannot use this form to close your corporate income tax account. To correctly dissolve (close) your corporate income tax account the following must be done:**

For Secretary of State purposes:

- (1) A domestic corporation must file the Articles of Dissolution with the Secretary of State.
- (2) A corporation other than a domestic corporation must file an Application to Surrender Authority to do Business with the Secretary of State.

Contact the Secretary of State for forms and/or questions by calling 803-734-2158.

For South Carolina Department of Revenue purposes:

- (3) The corporation must file a final tax return within 75 days after filing the Articles of Dissolution or Application to Surrender Authority to do Business. Your final return must include an I-349 Corporate Closing Schedule as well as a schedule showing the distribution of the assets to the stockholders. An extension of time to file may be obtained by filing Form SC1120-T prior to expiration of the 75 days.
- (4) The appropriate box in the upper right corner of the return should be marked in the space indicating the reason for the final return.

Type Tax	File/Account No.	Permanent Closing Date	Present Physical Location of Business to be Closed

Mail to: SC Department of Revenue, Registration Section, Columbia, SC 29214-0140

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STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE
**CHANGE OF NAME / ADDRESS / BUSINESS
LOCATION**

SC8822
(Rev. 11/13/13)
3314

Please complete this form to notify the South Carolina Department of Revenue of a change of name / address and/or business location for an individual or business. Please print or type all information.

Check applicable box:

☐ **Individual** - Complete Part I ☐ **Business** - Complete Part II ☐ **Both** - Complete Part I and II

Part I - Individual Change of Name / Address

Effective Date _____

1. Name _____
2. Spouse's Name _____
3. Prior Name _____

Social Security Number _____
Social Security Number _____
Email _____

(Complete Line 3 if you or your spouse changed last name due to marriage, divorce, etc.)

4a. Previous Address

Address _____
City _____ State _____ Zip _____

4b. Spouse's Previous Address (if different from 4a.)

Address _____
City _____ State _____ Zip _____

5. New Address

Address _____
City _____ State _____ Zip _____

6. New Telephone Number (include Area Code)

7. County _____

Signature _____ Spouse's Signature _____

Part II - Business Change of Name / Address / Location

SID # _____

**Important - A change of ownership will require the business to register for new accounts.
Account numbers must be listed before address changes can be made.**

1. Address Change Applies To: ☐ Corporate Account # _____
☐ Sales* Account # _____
☐ Withholding Account # _____
☐ Other Account # _____

Effective Date: _____

*A change to Sales Tax may require the return of your retail license (See Instructions on Reverse).

2. FEIN (if required by Internal Revenue Service) _____
3. New Business Name _____
4. Prior Business Name _____
5. Owner/Partner/Corporate Name (if different from 4) _____

Lines 6 and 7 should reflect the physical/street address of the business - no PO boxes.

6. New Business Address

Address _____
County _____
City _____ State _____ Zip _____

7. Previous Business Address

Address _____
County _____
City _____ State _____ Zip _____

8. New Mailing Address

Address _____
City _____ State _____ Zip _____

9. Previous Mailing Address

Address _____
City _____ State _____ Zip _____

10. Telephone after Date of Change _____ Email _____

Telephone Number effective for all taxes? ☐ Yes ☐ No If not, provide other telephone numbers and specify applicable taxes. 1. _____

2. _____



11. Business within Municipal Limits: ☐ Yes ☐ No If Yes, which City? _____

12. Description of Business Activity: _____

13. Location of Records (after Date of Change) for:

Sales	Withholding	Corporate
_____	_____	_____
_____	_____	_____
_____	_____	_____

14. Names of Business Owners/Partners/Officers - Social Security Number(s) Required for Owners/Partners:

Name	Social Security Number	Address	% Owned
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

Signature of Owner/Partner/Officer: _____ Date: _____

GENERAL INSTRUCTIONS

Part I - Individual:

1. Department records will be updated to reflect the change of address as soon as possible after receipt of this form. If you wish this change to be effective on a specific date, indicate the date.
2. Provide complete name and Social Security Number. This will enable the Department of Revenue to locate your records.
3. Complete prior name on Line #3. In the case of a legal name change enclose a copy of the document that indicates your marriage or divorce name change. Indicate full name used previously.
4. Signatures are required from each person affected by the change of address.

MAIL TO: SC DEPARTMENT OF REVENUE, INCOME TAX, COLUMBIA, S.C. 29214-0015

Part II - Business:

1. A change of ownership requires the new owner to register for all new tax accounts. Tax accounts cannot be transferred from one owner to another. The new owner will be required to complete a Business Tax Application, Form SCDOR-111.
2. The following location changes will require the issuance of a new Sales Tax Retail License:
 - A change in location from one county to another within South Carolina;
 - A change from an out-of-state location to a location within South Carolina; or
 - A change from a location within South Carolina to an out-of-state location.These changes require the return of your current license; a new license will be issued with the corrected information. Attach a copy of your current business license to this form.
3. **Provide the current South Carolina Account numbers for each account to which the change applies. Attach a separate sheet if needed.**
4. Provide the Federal Employer Identification Number (FEIN) and full name of the business as registered with the Department of Revenue. Any corporate name provided should be the same name registered with the South Carolina Secretary of State.
5. Lines 6 and 7 should reflect the actual physical address of the business. Do not use a post office box. The county for the location is required.
6. Line 12 should list a specific description of the business activity.
7. Line 13 should reflect the location of the books/records of the business. Provide the name of the person responsible for the care of the book/records.
8. Update the current owners/partners/officers of the business on Line 14.
9. The signature of an owner/partner/officer (or authorized representative) is required.

MAIL TO: SC DEPARTMENT OF REVENUE, ATTN: LICENSE & REGISTRATION, COLUMBIA, SC 29214-0140

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STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE

**1% SALES AND LOCAL TAXES
COMPUTATION SCHEDULE**

ST-263-I

(Rev. 2/24/11)

5166

Price Range			Tax	Price Range			Tax
\$0.01	\$0.49	\$0.00		\$49.50	\$50.49	\$0.50	
\$0.50	\$1.49	\$0.01		\$50.50	\$51.49	\$0.51	
\$1.50	\$2.49	\$0.02		\$51.50	\$52.49	\$0.52	
\$2.50	\$3.49	\$0.03		\$52.50	\$53.49	\$0.53	
\$3.50	\$4.49	\$0.04		\$53.50	\$54.49	\$0.54	
\$4.50	\$5.49	\$0.05		\$54.50	\$55.49	\$0.55	
\$5.50	\$6.49	\$0.06		\$55.50	\$56.49	\$0.56	
\$6.50	\$7.49	\$0.07		\$56.50	\$57.49	\$0.57	
\$7.50	\$8.49	\$0.08		\$57.50	\$58.49	\$0.58	
\$8.50	\$9.49	\$0.09		\$58.50	\$59.49	\$0.59	
\$9.50	\$10.49	\$0.10		\$59.50	\$60.49	\$0.60	
\$10.50	\$11.49	\$0.11		\$60.50	\$61.49	\$0.61	
\$11.50	\$12.49	\$0.12		\$61.50	\$62.49	\$0.62	
\$12.50	\$13.49	\$0.13		\$62.50	\$63.49	\$0.63	
\$13.50	\$14.49	\$0.14		\$63.50	\$64.49	\$0.64	
\$14.50	\$15.49	\$0.15		\$64.50	\$65.49	\$0.65	
\$15.50	\$16.49	\$0.16		\$65.50	\$66.49	\$0.66	
\$16.50	\$17.49	\$0.17		\$66.50	\$67.49	\$0.67	
\$17.50	\$18.49	\$0.18		\$67.50	\$68.49	\$0.68	
\$18.50	\$19.49	\$0.19		\$68.50	\$69.49	\$0.69	
\$19.50	\$20.49	\$0.20		\$69.50	\$70.49	\$0.70	
\$20.50	\$21.49	\$0.21		\$70.50	\$71.49	\$0.71	
\$21.50	\$22.49	\$0.22		\$71.50	\$72.49	\$0.72	
\$22.50	\$23.49	\$0.23		\$72.50	\$73.49	\$0.73	
\$23.50	\$24.49	\$0.24		\$73.50	\$74.49	\$0.74	
\$24.50	\$25.49	\$0.25		\$74.50	\$75.49	\$0.75	
\$25.50	\$26.49	\$0.26		\$75.50	\$76.49	\$0.76	
\$26.50	\$27.49	\$0.27		\$76.50	\$77.49	\$0.77	
\$27.50	\$28.49	\$0.28		\$77.50	\$78.49	\$0.78	
\$28.50	\$29.49	\$0.29		\$78.50	\$79.49	\$0.79	
\$29.50	\$30.49	\$0.30		\$79.50	\$80.49	\$0.80	
\$30.50	\$31.49	\$0.31		\$80.50	\$81.49	\$0.81	
\$31.50	\$32.49	\$0.32		\$81.50	\$82.49	\$0.82	
\$32.50	\$33.49	\$0.33		\$82.50	\$83.49	\$0.83	
\$33.50	\$34.49	\$0.34		\$83.50	\$84.49	\$0.84	
\$34.50	\$35.49	\$0.35		\$84.50	\$85.49	\$0.85	
\$35.50	\$36.49	\$0.36		\$85.50	\$86.49	\$0.86	
\$36.50	\$37.49	\$0.37		\$86.50	\$87.49	\$0.87	
\$37.50	\$38.49	\$0.38		\$87.50	\$88.49	\$0.88	
\$38.50	\$39.49	\$0.39		\$88.50	\$89.49	\$0.89	
\$39.50	\$40.49	\$0.40		\$89.50	\$90.49	\$0.90	
\$40.50	\$41.49	\$0.41		\$90.50	\$91.49	\$0.91	
\$41.50	\$42.49	\$0.42		\$91.50	\$92.49	\$0.92	
\$42.50	\$43.49	\$0.43		\$92.50	\$93.49	\$0.93	
\$43.50	\$44.49	\$0.44		\$93.50	\$94.49	\$0.94	
\$44.50	\$45.49	\$0.45		\$94.50	\$95.49	\$0.95	
\$45.50	\$46.49	\$0.46		\$95.50	\$96.49	\$0.96	
\$46.50	\$47.49	\$0.47		\$96.50	\$97.49	\$0.97	
\$47.50	\$48.49	\$0.48		\$97.50	\$98.49	\$0.98	
\$48.50	\$49.49	\$0.49		\$98.50	\$99.49	\$0.99	
				\$99.50	\$100.49	\$1.00	



STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE

**1.5% SALES AND LOCAL TAXES
COMPUTATION SCHEDULE**

ST-263-H

(Rev. 2/24/11)

5161

Price Range			Tax			Price Range			Tax		
\$0.01	\$0.33	\$0.00	\$33.67	\$34.33	\$0.51	\$67.67	\$68.33	\$1.02			
\$0.34	\$0.99	\$0.01	\$34.34	\$34.99	\$0.52	\$68.34	\$68.99	\$1.03			
\$1.00	\$1.66	\$0.02	\$35.00	\$35.66	\$0.53	\$69.00	\$69.66	\$1.04			
\$1.67	\$2.33	\$0.03	\$35.67	\$36.33	\$0.54	\$69.67	\$70.33	\$1.05			
\$2.34	\$3.00	\$0.04	\$36.34	\$36.99	\$0.55	\$70.34	\$70.99	\$1.06			
\$3.01	\$3.66	\$0.05	\$37.00	\$37.66	\$0.56	\$71.00	\$71.66	\$1.07			
\$3.67	\$4.33	\$0.06	\$37.67	\$38.33	\$0.57	\$71.67	\$72.33	\$1.08			
\$4.34	\$5.00	\$0.07	\$38.34	\$38.99	\$0.58	\$72.34	\$72.99	\$1.09			
\$5.01	\$5.66	\$0.08	\$39.00	\$39.66	\$0.59	\$73.00	\$73.66	\$1.10			
\$5.67	\$6.33	\$0.09	\$39.67	\$40.33	\$0.60	\$73.67	\$74.33	\$1.11			
\$6.34	\$7.00	\$0.10	\$40.34	\$40.99	\$0.61	\$74.34	\$74.99	\$1.12			
\$7.01	\$7.66	\$0.11	\$41.00	\$41.66	\$0.62	\$75.00	\$75.66	\$1.13			
\$7.67	\$8.33	\$0.12	\$41.67	\$42.33	\$0.63	\$75.67	\$76.33	\$1.14			
\$8.34	\$9.00	\$0.13	\$42.34	\$42.99	\$0.64	\$76.34	\$76.99	\$1.15			
\$9.01	\$9.66	\$0.14	\$43.00	\$43.66	\$0.65	\$77.00	\$77.66	\$1.16			
\$9.67	\$10.33	\$0.15	\$43.67	\$44.33	\$0.66	\$77.67	\$78.33	\$1.17			
\$10.34	\$11.00	\$0.16	\$44.34	\$44.99	\$0.67	\$78.34	\$78.99	\$1.18			
\$11.01	\$11.66	\$0.17	\$45.00	\$45.66	\$0.68	\$79.00	\$79.66	\$1.19			
\$11.67	\$12.33	\$0.18	\$45.67	\$46.33	\$0.69	\$79.67	\$80.33	\$1.20			
\$12.34	\$13.00	\$0.19	\$46.34	\$46.99	\$0.70	\$80.34	\$80.99	\$1.21			
\$13.01	\$13.66	\$0.20	\$47.00	\$47.66	\$0.71	\$81.00	\$81.66	\$1.22			
\$13.67	\$14.33	\$0.21	\$47.67	\$48.33	\$0.72	\$81.67	\$82.33	\$1.23			
\$14.34	\$15.00	\$0.22	\$48.34	\$48.99	\$0.73	\$82.34	\$82.99	\$1.24			
\$15.01	\$15.66	\$0.23	\$49.00	\$49.66	\$0.74	\$82.00	\$83.66	\$1.25			
\$15.67	\$16.33	\$0.24	\$49.67	\$50.33	\$0.75	\$83.67	\$84.33	\$1.26			
\$16.34	\$17.00	\$0.25	\$50.34	\$50.99	\$0.76	\$84.34	\$84.99	\$1.27			
\$17.01	\$17.66	\$0.26	\$51.00	\$51.66	\$0.77	\$85.00	\$85.66	\$1.28			
\$17.67	\$18.33	\$0.27	\$51.67	\$52.33	\$0.78	\$85.67	\$86.33	\$1.29			
\$18.34	\$18.99	\$0.28	\$52.34	\$52.99	\$0.79	\$86.34	\$86.99	\$1.30			
\$19.00	\$19.66	\$0.29	\$53.00	\$53.66	\$0.80	\$87.00	\$87.66	\$1.31			
\$19.67	\$20.33	\$0.30	\$53.67	\$54.33	\$0.81	\$87.67	\$88.33	\$1.32			
\$20.34	\$20.99	\$0.31	\$54.34	\$54.99	\$0.82	\$88.34	\$88.99	\$1.33			
\$21.00	\$21.66	\$0.32	\$55.00	\$55.66	\$0.83	\$89.00	\$89.66	\$1.34			
\$21.67	\$22.33	\$0.33	\$55.67	\$56.33	\$0.84	\$89.67	\$90.33	\$1.35			
\$22.34	\$22.99	\$0.34	\$56.34	\$56.99	\$0.85	\$90.34	\$90.99	\$1.36			
\$23.00	\$23.66	\$0.35	\$57.00	\$57.66	\$0.86	\$91.00	\$91.66	\$1.37			
\$23.67	\$24.33	\$0.36	\$57.67	\$58.33	\$0.87	\$91.67	\$92.33	\$1.38			
\$24.34	\$24.99	\$0.37	\$58.34	\$58.99	\$0.88	\$92.34	\$92.99	\$1.39			
\$25.00	\$25.66	\$0.38	\$59.00	\$59.66	\$0.89	\$93.00	\$93.66	\$1.40			
\$25.67	\$26.33	\$0.39	\$59.67	\$60.33	\$0.90	\$93.67	\$94.33	\$1.41			
\$26.34	\$26.99	\$0.40	\$60.34	\$60.99	\$0.91	\$94.34	\$94.99	\$1.42			
\$27.00	\$27.66	\$0.41	\$61.00	\$61.66	\$0.92	\$95.00	\$95.66	\$1.43			
\$27.67	\$28.33	\$0.42	\$61.67	\$62.33	\$0.93	\$95.67	\$96.33	\$1.44			
\$28.34	\$28.99	\$0.43	\$62.34	\$62.99	\$0.94	\$96.34	\$96.99	\$1.45			
\$29.00	\$29.66	\$0.44	\$63.00	\$63.66	\$0.95	\$97.00	\$97.66	\$1.46			
\$29.67	\$30.33	\$0.45	\$63.67	\$64.33	\$0.96	\$97.67	\$98.33	\$1.47			
\$30.34	\$30.99	\$0.46	\$64.34	\$64.99	\$0.97	\$98.34	\$98.99	\$1.48			
\$31.00	\$31.66	\$0.47	\$65.00	\$65.66	\$0.98	\$99.00	\$99.66	\$1.49			
\$31.67	\$32.33	\$0.48	\$65.67	\$66.33	\$0.99	\$99.67	\$100.33	\$1.50			
\$32.34	\$32.99	\$0.49	\$66.34	\$66.99	\$1.00	\$100.34	\$100.99	\$1.51			
\$33.00	\$33.66	\$0.50	\$67.00	\$67.66	\$1.01						

STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE



STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE

ST-263

(Rev. 2/24/11)

5034

5% SALES TAX COMPUTATION SCHEDULE

Price Range			Price Range			Price Range			Price Range		
Tax			Tax			Tax			Tax		
\$0.11	\$0.20	\$0.01	\$12.70	\$12.89	\$0.64	\$25.30	\$25.49	\$1.27	\$37.90	\$38.09	\$1.90
\$0.21	\$0.40	\$0.02	\$12.90	\$13.09	\$0.65	\$25.50	\$25.69	\$1.28	\$38.10	\$38.29	\$1.91
\$0.41	\$0.60	\$0.03	\$13.10	\$13.29	\$0.66	\$25.70	\$25.89	\$1.29	\$38.30	\$38.49	\$1.92
\$0.61	\$0.80	\$0.04	\$13.30	\$13.49	\$0.67	\$25.90	\$26.09	\$1.30	\$38.50	\$38.69	\$1.93
\$0.81	\$1.09	\$0.05	\$13.50	\$13.69	\$0.68	\$26.10	\$26.29	\$1.31	\$38.70	\$38.89	\$1.94
\$1.10	\$1.29	\$0.06	\$13.70	\$13.89	\$0.69	\$26.30	\$26.49	\$1.32	\$38.90	\$39.09	\$1.95
\$1.30	\$1.49	\$0.07	\$13.90	\$14.09	\$0.70	\$26.50	\$26.69	\$1.33	\$39.10	\$39.29	\$1.96
\$1.50	\$1.69	\$0.08	\$14.10	\$14.29	\$0.71	\$26.70	\$26.89	\$1.34	\$39.30	\$39.49	\$1.97
\$1.70	\$1.89	\$0.09	\$14.30	\$14.49	\$0.72	\$26.90	\$27.09	\$1.35	\$39.50	\$39.69	\$1.98
\$1.90	\$2.09	\$0.10	\$14.50	\$14.69	\$0.73	\$27.10	\$27.29	\$1.36	\$39.70	\$39.89	\$1.99
\$2.10	\$2.29	\$0.11	\$14.70	\$14.89	\$0.74	\$27.30	\$27.49	\$1.37	\$39.90	\$40.09	\$2.00
\$2.30	\$2.49	\$0.12	\$14.90	\$15.09	\$0.75	\$27.50	\$27.69	\$1.38	\$40.10	\$40.29	\$2.01
\$2.50	\$2.69	\$0.13	\$15.10	\$15.29	\$0.76	\$27.70	\$27.89	\$1.39	\$40.30	\$40.49	\$2.02
\$2.70	\$2.89	\$0.14	\$15.30	\$15.49	\$0.77	\$27.90	\$28.09	\$1.40	\$40.50	\$40.69	\$2.03
\$2.90	\$3.09	\$0.15	\$15.50	\$15.69	\$0.78	\$28.10	\$28.29	\$1.41	\$40.70	\$40.89	\$2.04
\$3.10	\$3.29	\$0.16	\$15.70	\$15.89	\$0.79	\$28.30	\$28.49	\$1.42	\$40.90	\$41.09	\$2.05
\$3.30	\$3.49	\$0.17	\$15.90	\$16.09	\$0.80	\$28.50	\$28.69	\$1.43	\$41.10	\$41.29	\$2.06
\$3.50	\$3.69	\$0.18	\$16.10	\$16.29	\$0.81	\$28.70	\$28.89	\$1.44	\$41.30	\$41.49	\$2.07
\$3.70	\$3.89	\$0.19	\$16.30	\$16.49	\$0.82	\$28.90	\$29.09	\$1.45	\$41.50	\$41.69	\$2.08
\$3.90	\$4.09	\$0.20	\$16.50	\$16.69	\$0.83	\$29.10	\$29.29	\$1.46	\$41.70	\$41.89	\$2.09
\$4.10	\$4.29	\$0.21	\$16.70	\$16.89	\$0.84	\$29.30	\$29.49	\$1.47	\$41.90	\$42.09	\$2.10
\$4.30	\$4.49	\$0.22	\$16.90	\$17.09	\$0.85	\$29.50	\$29.69	\$1.48	\$42.10	\$42.29	\$2.11
\$4.50	\$4.69	\$0.23	\$17.10	\$17.29	\$0.86	\$29.70	\$29.89	\$1.49	\$42.30	\$42.49	\$2.12
\$4.70	\$4.89	\$0.24	\$17.30	\$17.49	\$0.87	\$29.90	\$30.09	\$1.50	\$42.50	\$42.69	\$2.13
\$4.90	\$5.09	\$0.25	\$17.50	\$17.69	\$0.88	\$30.10	\$30.29	\$1.51	\$42.70	\$42.89	\$2.14
\$5.10	\$5.29	\$0.26	\$17.70	\$17.89	\$0.89	\$30.30	\$30.49	\$1.52	\$42.90	\$43.09	\$2.15
\$5.30	\$5.49	\$0.27	\$17.90	\$18.09	\$0.90	\$30.50	\$30.69	\$1.53	\$43.10	\$43.29	\$2.16
\$5.50	\$5.69	\$0.28	\$18.10	\$18.29	\$0.91	\$30.70	\$30.89	\$1.54	\$43.30	\$43.49	\$2.17
\$5.70	\$5.89	\$0.29	\$18.30	\$18.49	\$0.92	\$30.90	\$31.09	\$1.55	\$43.50	\$43.69	\$2.18
\$5.90	\$6.09	\$0.30	\$18.50	\$18.69	\$0.93	\$31.10	\$31.29	\$1.56	\$43.70	\$43.89	\$2.19
\$6.10	\$6.29	\$0.31	\$18.70	\$18.89	\$0.94	\$31.30	\$31.49	\$1.57	\$43.90	\$44.09	\$2.20
\$6.30	\$6.49	\$0.32	\$18.90	\$19.09	\$0.95	\$31.50	\$31.69	\$1.58	\$44.10	\$44.29	\$2.21
\$6.50	\$6.69	\$0.33	\$19.10	\$19.29	\$0.96	\$31.70	\$31.89	\$1.59	\$44.30	\$44.49	\$2.22
\$6.70	\$6.89	\$0.34	\$19.30	\$19.49	\$0.97	\$31.90	\$32.09	\$1.60	\$44.50	\$44.69	\$2.23
\$6.90	\$7.09	\$0.35	\$19.50	\$19.69	\$0.98	\$32.10	\$32.29	\$1.61	\$44.70	\$44.89	\$2.24
\$7.10	\$7.29	\$0.36	\$19.70	\$19.89	\$0.99	\$32.30	\$32.49	\$1.62	\$44.90	\$45.09	\$2.25
\$7.30	\$7.49	\$0.37	\$19.90	\$20.09	\$1.00	\$32.50	\$32.69	\$1.63	\$45.10	\$45.29	\$2.26
\$7.50	\$7.69	\$0.38	\$20.10	\$20.29	\$1.01	\$32.70	\$32.89	\$1.64	\$45.30	\$45.49	\$2.27
\$7.70	\$7.89	\$0.39	\$20.30	\$20.49	\$1.02	\$32.90	\$33.09	\$1.65	\$45.50	\$45.69	\$2.28
\$7.90	\$8.09	\$0.40	\$20.50	\$20.69	\$1.03	\$33.10	\$33.29	\$1.66	\$45.70	\$45.89	\$2.29
\$8.10	\$8.29	\$0.41	\$20.70	\$20.89	\$1.04	\$33.30	\$33.49	\$1.67	\$45.90	\$46.09	\$2.30
\$8.30	\$8.49	\$0.42	\$20.90	\$21.09	\$1.05	\$33.50	\$33.69	\$1.68	\$46.10	\$46.29	\$2.31
\$8.50	\$8.69	\$0.43	\$21.10	\$21.29	\$1.06	\$33.70	\$33.89	\$1.69	\$46.30	\$46.49	\$2.32
\$8.70	\$8.89	\$0.44	\$21.30	\$21.49	\$1.07	\$33.90	\$34.09	\$1.70	\$46.50	\$46.69	\$2.33
\$8.90	\$9.09	\$0.45	\$21.50	\$21.69	\$1.08	\$34.10	\$34.29	\$1.71	\$46.70	\$46.89	\$2.34
\$9.10	\$9.29	\$0.46	\$21.70	\$21.89	\$1.09	\$34.30	\$34.49	\$1.72	\$46.90	\$47.09	\$2.35
\$9.30	\$9.49	\$0.47	\$21.90	\$22.09	\$1.10	\$34.50	\$34.69	\$1.73	\$47.10	\$47.29	\$2.36
\$9.50	\$9.69	\$0.48	\$22.10	\$22.29	\$1.11	\$34.70	\$34.89	\$1.74	\$47.30	\$47.49	\$2.37
\$9.70	\$9.89	\$0.49	\$22.30	\$22.49	\$1.12	\$34.90	\$35.09	\$1.75	\$47.50	\$47.69	\$2.38
\$9.90	\$10.09	\$0.50	\$22.50	\$22.69	\$1.13	\$35.10	\$35.29	\$1.76	\$47.70	\$47.89	\$2.39
\$10.10	\$10.29	\$0.51	\$22.70	\$22.89	\$1.14	\$35.30	\$35.49	\$1.77	\$47.90	\$48.09	\$2.40
\$10.30	\$10.49	\$0.52	\$22.90	\$23.09	\$1.15	\$35.50	\$35.69	\$1.78	\$48.10	\$48.29	\$2.41
\$10.50	\$10.69	\$0.53	\$23.10	\$23.29	\$1.16	\$35.70	\$35.89	\$1.79	\$48.30	\$48.49	\$2.42
\$10.70	\$10.89	\$0.54	\$23.30	\$23.49	\$1.17	\$35.90	\$36.09	\$1.80	\$48.50	\$48.69	\$2.43
\$10.90	\$11.09	\$0.55	\$23.50	\$23.69	\$1.18	\$36.10	\$36.29	\$1.81	\$48.70	\$48.89	\$2.44
\$11.10	\$11.29	\$0.56	\$23.70	\$23.89	\$1.19	\$36.30	\$36.49	\$1.82	\$48.90	\$49.09	\$2.45
\$11.30	\$11.49	\$0.57	\$23.90	\$24.09	\$1.20	\$36.50	\$36.69	\$1.83	\$49.10	\$49.29	\$2.46
\$11.50	\$11.69	\$0.58	\$24.10	\$24.29	\$1.21	\$36.70	\$36.89	\$1.84	\$49.30	\$49.49	\$2.47
\$11.70	\$11.89	\$0.59	\$24.30	\$24.49	\$1.22	\$36.90	\$37.09	\$1.85	\$49.50	\$49.69	\$2.48
\$11.90	\$12.09	\$0.60	\$24.50	\$24.69	\$1.23	\$37.10	\$37.29	\$1.86	\$49.70	\$49.89	\$2.49
\$12.10	\$12.29	\$0.61	\$24.70	\$24.89	\$1.24	\$37.30	\$37.49	\$1.87	\$49.90	\$50.09	\$2.50
\$12.30	\$12.49	\$0.62	\$24.90	\$25.09	\$1.25	\$37.50	\$37.69	\$1.88	\$50.10	\$50.29	\$2.51
\$12.50	\$12.69	\$0.63	\$25.10	\$25.29	\$1.26	\$37.70	\$37.89	\$1.89	\$50.30	\$50.49	\$2.52

Price Range			Tax	Price Range			Tax	Price Range			Tax	Price Range			Tax
\$50.50	\$50.69	\$2.53		\$64.10	\$64.29	\$3.21		\$77.70	\$77.89	\$ 3.89		\$91.30	\$91.49	\$4.57	
\$50.70	\$50.89	\$2.54		\$64.30	\$64.49	\$3.22		\$77.90	\$78.09	\$ 3.90		\$91.50	\$91.69	\$4.58	
\$50.90	\$51.09	\$2.55		\$64.50	\$64.69	\$3.23		\$78.10	\$78.29	\$ 3.91		\$91.70	\$91.89	\$4.59	
\$51.10	\$51.29	\$2.56		\$64.70	\$64.89	\$3.24		\$78.30	\$78.49	\$ 3.92		\$91.90	\$92.09	\$4.60	
\$51.30	\$51.49	\$2.57		\$64.90	\$65.09	\$3.25		\$78.50	\$78.69	\$ 3.93		\$92.10	\$92.29	\$4.61	
\$51.50	\$51.69	\$2.58		\$65.10	\$65.29	\$3.26		\$78.70	\$78.89	\$ 3.94		\$92.30	\$92.49	\$4.62	
\$51.70	\$51.89	\$2.59		\$65.30	\$65.49	\$3.27		\$78.90	\$79.09	\$ 3.95		\$92.50	\$92.69	\$4.63	
\$51.90	\$52.09	\$2.60		\$65.50	\$65.69	\$3.28		\$79.10	\$79.29	\$ 3.96		\$92.70	\$92.89	\$4.64	
\$52.10	\$52.29	\$2.61		\$65.70	\$65.89	\$3.29		\$79.30	\$79.49	\$ 3.97		\$92.90	\$93.09	\$4.65	
\$52.30	\$52.49	\$2.62		\$65.90	\$66.09	\$3.30		\$79.50	\$79.69	\$ 3.98		\$93.10	\$93.29	\$4.66	
\$52.50	\$52.69	\$2.63		\$66.10	\$66.29	\$3.31		\$79.70	\$79.89	\$ 3.99		\$93.30	\$93.49	\$4.67	
\$52.70	\$52.89	\$2.64		\$66.30	\$66.49	\$3.32		\$79.90	\$80.09	\$ 4.00		\$93.50	\$93.69	\$4.68	
\$52.90	\$53.09	\$2.65		\$66.50	\$66.69	\$3.33		\$80.10	\$80.29	\$ 4.01		\$93.70	\$93.89	\$4.69	
\$53.10	\$53.29	\$2.66		\$66.70	\$66.89	\$3.34		\$80.30	\$80.49	\$ 4.02		\$93.90	\$94.09	\$4.70	
\$53.30	\$53.49	\$2.67		\$66.90	\$67.09	\$3.35		\$80.50	\$80.69	\$ 4.03		\$94.10	\$94.29	\$4.71	
\$53.50	\$53.69	\$2.68		\$67.10	\$67.29	\$3.36		\$80.70	\$80.89	\$ 4.04		\$94.30	\$94.49	\$4.72	
\$53.70	\$53.89	\$2.69		\$67.30	\$67.49	\$3.37		\$80.90	\$81.09	\$ 4.05		\$94.50	\$94.69	\$4.73	
\$53.90	\$54.09	\$2.70		\$67.50	\$67.69	\$3.38		\$81.10	\$81.29	\$ 4.06		\$94.70	\$94.89	\$4.74	
\$54.10	\$54.29	\$2.71		\$67.70	\$67.89	\$3.39		\$81.30	\$81.49	\$ 4.07		\$94.90	\$95.09	\$4.75	
\$54.30	\$54.49	\$2.72		\$67.90	\$68.09	\$3.40		\$81.50	\$81.69	\$ 4.08		\$95.10	\$95.29	\$4.76	
\$54.50	\$54.69	\$2.73		\$68.10	\$68.29	\$3.41		\$81.70	\$81.89	\$ 4.09		\$95.30	\$95.49	\$4.77	
\$54.70	\$54.89	\$2.74		\$68.30	\$68.49	\$3.42		\$81.90	\$82.09	\$ 4.10		\$95.50	\$95.69	\$4.78	
\$54.90	\$55.09	\$2.75		\$68.50	\$68.69	\$3.43		\$82.10	\$82.29	\$ 4.11		\$95.70	\$95.89	\$4.79	
\$55.10	\$55.29	\$2.76		\$68.70	\$68.89	\$3.44		\$82.30	\$82.49	\$ 4.12		\$95.90	\$96.09	\$4.80	
\$55.30	\$55.49	\$2.77		\$68.90	\$69.09	\$3.45		\$82.50	\$82.69	\$ 4.13		\$96.10	\$96.29	\$4.81	
\$55.50	\$55.69	\$2.78		\$69.10	\$69.29	\$3.46		\$82.70	\$82.89	\$ 4.14		\$96.30	\$96.49	\$4.82	
\$55.70	\$55.89	\$2.79		\$69.30	\$69.49	\$3.47		\$82.90	\$83.09	\$ 4.15		\$96.50	\$96.69	\$4.83	
\$55.90	\$56.09	\$2.80		\$69.50	\$69.69	\$3.48		\$83.10	\$83.29	\$ 4.16		\$96.70	\$96.89	\$4.84	
\$56.10	\$56.29	\$2.81		\$69.70	\$69.89	\$3.49		\$83.30	\$83.49	\$ 4.17		\$96.90	\$97.09	\$4.85	
\$56.30	\$56.49	\$2.82		\$69.90	\$70.09	\$3.50		\$83.50	\$83.69	\$ 4.18		\$97.10	\$97.29	\$4.86	
\$56.50	\$56.69	\$2.83		\$70.10	\$70.29	\$3.51		\$83.70	\$83.89	\$ 4.19		\$97.30	\$97.49	\$4.87	
\$56.70	\$56.89	\$2.84		\$70.30	\$70.49	\$3.52		\$83.90	\$84.09	\$ 4.20		\$97.50	\$97.69	\$4.88	
\$56.90	\$57.09	\$2.85		\$70.50	\$70.69	\$3.53		\$84.10	\$84.29	\$ 4.21		\$97.70	\$97.89	\$4.89	
\$57.10	\$57.29	\$2.86		\$70.70	\$70.89	\$3.54		\$84.30	\$84.49	\$ 4.22		\$97.90	\$98.09	\$4.90	
\$57.30	\$57.49	\$2.87		\$70.90	\$71.09	\$3.55		\$84.50	\$84.69	\$ 4.23		\$98.10	\$98.29	\$4.91	
\$57.50	\$57.69	\$2.88		\$71.10	\$71.29	\$3.56		\$84.70	\$84.89	\$ 4.24		\$98.30	\$98.49	\$4.92	
\$57.70	\$57.89	\$2.89		\$71.30	\$71.49	\$3.57		\$84.90	\$85.09	\$ 4.25		\$98.50	\$98.69	\$4.93	
\$57.90	\$58.09	\$2.90		\$71.50	\$71.69	\$3.58		\$85.10	\$85.29	\$ 4.26		\$98.70	\$98.89	\$4.94	
\$58.10	\$58.29	\$2.91		\$71.70	\$71.89	\$3.59		\$85.30	\$85.49	\$ 4.27		\$98.90	\$99.09	\$4.95	
\$58.30	\$58.49	\$2.92		\$71.90	\$72.09	\$3.60		\$85.50	\$85.69	\$ 4.28		\$99.10	\$99.29	\$4.96	
\$58.50	\$58.69	\$2.93		\$72.10	\$72.29	\$3.61		\$85.70	\$85.89	\$ 4.29		\$99.30	\$99.49	\$4.97	
\$58.70	\$58.89	\$2.94		\$72.30	\$72.49	\$3.62		\$85.90	\$86.09	\$ 4.30		\$99.50	\$99.69	\$4.98	
\$58.90	\$59.09	\$2.95		\$72.50	\$72.69	\$3.63		\$86.10	\$86.29	\$ 4.31		\$99.70	\$99.89	\$4.99	
\$59.10	\$59.29	\$2.96		\$72.70	\$72.89	\$3.64		\$86.30	\$86.49	\$ 4.32		\$99.90	\$100.10	\$5.00	
\$59.30	\$59.49	\$2.97		\$72.90	\$73.09	\$3.65		\$86.50	\$86.69	\$ 4.33					
\$59.50	\$59.69	\$2.98		\$73.10	\$73.29	\$3.66		\$86.70	\$86.89	\$ 4.34					
\$59.70	\$59.89	\$2.99		\$73.30	\$73.49	\$3.67		\$86.90	\$87.09	\$ 4.35					
\$59.90	\$60.09	\$3.00		\$73.50	\$73.69	\$3.68		\$87.10	\$87.29	\$ 4.36					
\$60.10	\$60.29	\$3.01		\$73.70	\$73.89	\$3.69		\$87.30	\$87.49	\$ 4.37					
\$60.30	\$60.49	\$3.02		\$73.90	\$74.09	\$3.70		\$87.50	\$87.69	\$ 4.38					
\$60.50	\$60.69	\$3.03		\$74.10	\$74.29	\$3.71		\$87.70	\$87.89	\$ 4.39					
\$60.70	\$60.89	\$3.04		\$74.30	\$74.49	\$3.72		\$87.90	\$88.09	\$ 4.40					
\$60.90	\$61.09	\$3.05		\$74.50	\$74.69	\$3.73		\$88.10	\$88.29	\$ 4.41					
\$61.10	\$61.29	\$3.06		\$74.70	\$74.89	\$3.74		\$88.30	\$88.49	\$ 4.42					
\$61.30	\$61.49	\$3.07		\$74.90	\$75.09	\$3.75		\$88.50	\$88.69	\$ 4.43					
\$61.50	\$61.69	\$3.08		\$75.10	\$75.29	\$3.76		\$88.70	\$88.89	\$ 4.44					
\$61.70	\$61.89	\$3.09		\$75.30	\$75.49	\$3.77		\$88.90	\$89.09	\$ 4.45					
\$61.90	\$62.09	\$3.10		\$75.50	\$75.69	\$3.78		\$89.10	\$89.29	\$ 4.46					
\$62.10	\$62.29	\$3.11		\$75.70	\$75.89	\$3.79		\$89.30	\$89.49	\$ 4.47					
\$62.30	\$62.49	\$3.12		\$75.90	\$76.09	\$3.80		\$89.50	\$89.69	\$ 4.48					
\$62.50	\$62.69	\$3.13		\$76.10	\$76.29	\$3.81		\$89.70	\$89.89	\$ 4.49					
\$62.70	\$62.89	\$3.14		\$76.30	\$76.49	\$3.82		\$89.90	\$90.09	\$ 4.50					
\$62.90	\$63.09	\$3.15		\$76.50	\$76.69	\$3.83		\$90.10	\$90.29	\$ 4.51					
\$63.10	\$63.29	\$3.16		\$76.70	\$76.89	\$3.84		\$90.30	\$90.49	\$ 4.52					
\$63.30	\$63.49	\$3.17		\$76.90	\$77.09	\$3.85		\$90.50	\$90.69	\$ 4.53					
\$63.50	\$63.69	\$3.18		\$77.10	\$77.29	\$3.86		\$90.70	\$90.89	\$ 4.54					
\$63.70	\$63.89	\$3.19		\$77.30	\$77.49	\$3.87		\$90.90	\$91.09	\$ 4.55					
\$63.90	\$64.09	\$3.20		\$77.50	\$77.69	\$3.88		\$91.10	\$91.29	\$ 4.56					



STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE

**6% SALES, LOCAL TAXES AND
ACCOMMODATIONS COMPUTATION SCHEDULE**

ST-263-B

(Rev. 3/8/11)
5102

Price Range			Tax			Price Range			Tax			Price Range			Tax			Price Range			Tax		
\$0.11	\$0.24	\$0.01				\$11.09	\$11.24	\$0.67				\$22.09	\$22.24	\$1.33				\$33.09	\$33.24	\$1.99			
\$0.25	\$0.41	\$0.02				\$11.25	\$11.41	\$0.68				\$22.25	\$22.41	\$1.34				\$33.25	\$33.41	\$2.00			
\$0.42	\$0.58	\$0.03				\$11.42	\$11.58	\$0.69				\$22.42	\$22.58	\$1.35				\$33.42	\$33.58	\$2.01			
\$0.59	\$0.74	\$0.04				\$11.59	\$11.74	\$0.70				\$22.59	\$22.74	\$1.36				\$33.59	\$33.74	\$2.02			
\$0.75	\$0.91	\$0.05				\$11.75	\$11.91	\$0.71				\$22.75	\$22.91	\$1.37				\$33.75	\$33.91	\$2.03			
\$0.92	\$1.08	\$0.06				\$11.92	\$12.08	\$0.72				\$22.92	\$23.08	\$1.38				\$33.92	\$34.08	\$2.04			
\$1.09	\$1.24	\$0.07				\$12.09	\$12.24	\$0.73				\$23.09	\$23.24	\$1.39				\$34.09	\$34.24	\$2.05			
\$1.25	\$1.41	\$0.08				\$12.25	\$12.41	\$0.74				\$23.25	\$23.41	\$1.40				\$34.25	\$34.41	\$2.06			
\$1.42	\$1.58	\$0.09				\$12.42	\$12.58	\$0.75				\$23.42	\$23.58	\$1.41				\$34.42	\$34.58	\$2.07			
\$1.59	\$1.74	\$0.10				\$12.59	\$12.74	\$0.76				\$23.59	\$23.74	\$1.42				\$34.59	\$34.74	\$2.08			
\$1.75	\$1.91	\$0.11				\$12.75	\$12.91	\$0.77				\$23.75	\$23.91	\$1.43				\$34.75	\$34.91	\$2.09			
\$1.92	\$2.08	\$0.12				\$12.92	\$13.08	\$0.78				\$23.92	\$24.08	\$1.44				\$34.92	\$35.08	\$2.10			
\$2.09	\$2.24	\$0.13				\$13.09	\$13.24	\$0.79				\$24.09	\$24.24	\$1.45				\$35.09	\$35.24	\$2.11			
\$2.25	\$2.41	\$0.14				\$13.25	\$13.41	\$0.80				\$24.25	\$24.41	\$1.46				\$35.25	\$35.41	\$2.12			
\$2.42	\$2.58	\$0.15				\$13.42	\$13.58	\$0.81				\$24.42	\$24.58	\$1.47				\$35.42	\$35.58	\$2.13			
\$2.59	\$2.74	\$0.16				\$13.59	\$13.74	\$0.82				\$24.59	\$24.74	\$1.48				\$35.59	\$35.74	\$2.14			
\$2.75	\$2.91	\$0.17				\$13.75	\$13.91	\$0.83				\$24.75	\$24.91	\$1.49				\$35.75	\$35.91	\$2.15			
\$2.92	\$3.08	\$0.18				\$13.92	\$14.08	\$0.84				\$24.92	\$25.08	\$1.50				\$35.92	\$36.08	\$2.16			
\$3.09	\$3.24	\$0.19				\$14.09	\$14.24	\$0.85				\$25.09	\$25.24	\$1.51				\$36.09	\$36.24	\$2.17			
\$3.25	\$3.41	\$0.20				\$14.25	\$14.41	\$0.86				\$25.25	\$25.41	\$1.52				\$36.25	\$36.41	\$2.18			
\$3.42	\$3.58	\$0.21				\$14.42	\$14.58	\$0.87				\$25.42	\$25.58	\$1.53				\$36.42	\$36.58	\$2.19			
\$3.59	\$3.74	\$0.22				\$14.59	\$14.74	\$0.88				\$25.59	\$25.74	\$1.54				\$36.59	\$36.74	\$2.20			
\$3.75	\$3.91	\$0.23				\$14.75	\$14.91	\$0.89				\$25.75	\$25.91	\$1.55				\$36.75	\$36.91	\$2.21			
\$3.92	\$4.08	\$0.24				\$14.92	\$15.08	\$0.90				\$25.92	\$26.08	\$1.56				\$36.92	\$37.08	\$2.22			
\$4.09	\$4.24	\$0.25				\$15.09	\$15.24	\$0.91				\$26.09	\$26.24	\$1.57				\$37.09	\$37.24	\$2.23			
\$4.25	\$4.41	\$0.26				\$15.25	\$15.41	\$0.92				\$26.25	\$26.41	\$1.58				\$37.25	\$37.41	\$2.24			
\$4.42	\$4.58	\$0.27				\$15.42	\$15.58	\$0.93				\$26.42	\$26.58	\$1.59				\$37.42	\$37.58	\$2.25			
\$4.59	\$4.74	\$0.28				\$15.59	\$15.74	\$0.94				\$26.59	\$26.74	\$1.60				\$37.59	\$37.74	\$2.26			
\$4.75	\$4.91	\$0.29				\$15.75	\$15.91	\$0.95				\$26.75	\$26.91	\$1.61				\$37.75	\$37.91	\$2.27			
\$4.92	\$5.08	\$0.30				\$15.92	\$16.08	\$0.96				\$26.92	\$27.08	\$1.62				\$37.92	\$38.08	\$2.28			
\$5.09	\$5.24	\$0.31				\$16.09	\$16.24	\$0.97				\$27.09	\$27.24	\$1.63				\$38.09	\$38.24	\$2.29			
\$5.25	\$5.41	\$0.32				\$16.25	\$16.41	\$0.98				\$27.25	\$27.41	\$1.64				\$38.25	\$38.41	\$2.30			
\$5.42	\$5.58	\$0.33				\$16.42	\$16.58	\$0.99				\$27.42	\$27.58	\$1.65				\$38.42	\$38.58	\$2.31			
\$5.59	\$5.74	\$0.34				\$16.59	\$16.74	\$1.00				\$27.59	\$27.74	\$1.66				\$38.59	\$38.74	\$2.32			
\$5.75	\$5.91	\$0.35				\$16.75	\$16.91	\$1.01				\$27.75	\$27.91	\$1.67				\$38.75	\$38.91	\$2.33			
\$5.92	\$6.08	\$0.36				\$16.92	\$17.08	\$1.02				\$27.92	\$28.08	\$1.68				\$38.92	\$39.08	\$2.34			
\$6.09	\$6.24	\$0.37				\$17.09	\$17.24	\$1.03				\$28.09	\$28.24	\$1.69				\$39.09	\$39.24	\$2.35			
\$6.25	\$6.41	\$0.38				\$17.25	\$17.41	\$1.04				\$28.25	\$28.41	\$1.70				\$39.25	\$39.41	\$2.36			
\$6.42	\$6.58	\$0.39				\$17.42	\$17.58	\$1.05				\$28.42	\$28.58	\$1.71				\$39.42	\$39.58	\$2.37			
\$6.59	\$6.74	\$0.40				\$17.59	\$17.74	\$1.06				\$28.59	\$28.74	\$1.72				\$39.59	\$39.74	\$2.38			
\$6.75	\$6.91	\$0.41				\$17.75	\$17.91	\$1.07				\$28.75	\$28.91	\$1.73				\$39.75	\$39.91	\$2.39			
\$6.92	\$7.08	\$0.42				\$17.92	\$18.08	\$1.08				\$28.92	\$29.08	\$1.74				\$39.92	\$40.08	\$2.40			
\$7.09	\$7.24	\$0.43				\$18.09	\$18.24	\$1.09				\$29.09	\$29.24	\$1.75				\$40.09	\$40.24	\$2.41			
\$7.25	\$7.41	\$0.44				\$18.25	\$18.41	\$1.10				\$29.25	\$29.41	\$1.76				\$40.25	\$40.41	\$2.42			
\$7.42	\$7.58	\$0.45				\$18.42	\$18.58	\$1.11				\$29.42	\$29.58	\$1.77				\$40.42	\$40.58	\$2.43			
\$7.59	\$7.74	\$0.46				\$18.59	\$18.74	\$1.12				\$29.59	\$29.74	\$1.78				\$40.59	\$40.74	\$2.44			
\$7.75	\$7.91	\$0.47				\$18.75	\$18.91	\$1.13				\$29.75	\$29.91	\$1.79				\$40.75	\$40.91	\$2.45			
\$7.92	\$8.08	\$0.48				\$18.92	\$19.08	\$1.14				\$29.92	\$30.08	\$1.80				\$40.92	\$41.08	\$2.46			
\$8.09	\$8.24	\$0.49				\$19.09	\$19.24	\$1.15				\$30.09	\$30.24	\$1.81				\$41.09	\$41.24	\$2.47			
\$8.25	\$8.41	\$0.50				\$19.25	\$19.41	\$1.16				\$30.25	\$30.41	\$1.82				\$41.25	\$41.41	\$2.48			
\$8.42	\$8.58	\$0.51				\$19.42	\$19.58	\$1.17				\$30.42	\$30.58	\$1.83				\$41.42	\$41.58	\$2.49			
\$8.59	\$8.74	\$0.52				\$19.59	\$19.74	\$1.18				\$30.59	\$30.74	\$1.84				\$41.59	\$41.74	\$2.50			
\$8.75	\$8.91	\$0.53				\$19.75	\$19.91	\$1.19				\$30.75	\$30.91	\$1.85				\$41.75	\$41.91	\$2.51			
\$8.92	\$9.08	\$0.54				\$19.92	\$20.08	\$1.20				\$30.92	\$31.08	\$1.86				\$41.92	\$42.08	\$2.52			
\$9.09	\$9.24	\$0.55				\$20.09	\$20.24	\$1.21				\$31.09	\$31.24	\$1.87				\$42.09	\$42.24	\$2.53			
\$9.25	\$9.41	\$0.56				\$20.25	\$20.41	\$1.22				\$31.25	\$31.41	\$1.88				\$42.25	\$42.41	\$2.54			
\$9.42	\$9.58	\$0.57				\$20.42	\$20.58	\$1.23				\$31.42	\$31.58	\$1.89				\$42.42	\$42.58	\$2.55			
\$9.59	\$9.74	\$0.58				\$20.59	\$20.74	\$1.24				\$31.59	\$31.74	\$1.90				\$42.59	\$42.74	\$2.56			
\$9.75	\$9.91	\$0.59				\$20.75	\$20.91	\$1.25				\$31.75	\$31.91	\$1.91				\$42.75	\$42.91	\$2.57			

Price Range			Tax	Price Range			Tax	Price Range			Tax	Price Range			Tax
\$44.09	\$44.24	\$2.65		\$56.09	\$56.24	\$3.37		\$68.09	\$68.24	\$4.09		\$80.09	\$80.24	\$4.81	
\$44.25	\$44.41	\$2.66		\$56.25	\$56.41	\$3.38		\$68.25	\$68.41	\$4.10		\$80.25	\$80.41	\$4.82	
\$44.42	\$44.58	\$2.67		\$56.42	\$56.58	\$3.39		\$68.42	\$68.58	\$4.11		\$80.42	\$80.58	\$4.83	
\$44.59	\$44.74	\$2.68		\$56.59	\$56.74	\$3.40		\$68.59	\$68.74	\$4.12		\$80.59	\$80.74	\$4.84	
\$44.75	\$44.91	\$2.69		\$56.75	\$56.91	\$3.41		\$68.75	\$68.91	\$4.13		\$80.75	\$80.91	\$4.85	
\$44.92	\$45.08	\$2.70		\$56.92	\$57.08	\$3.42		\$68.92	\$69.08	\$4.14		\$80.92	\$81.08	\$4.86	
\$45.09	\$45.24	\$2.71		\$57.09	\$57.24	\$3.43		\$69.09	\$69.24	\$4.15		\$81.09	\$81.24	\$4.87	
\$45.25	\$45.41	\$2.72		\$57.25	\$57.41	\$3.44		\$69.25	\$69.41	\$4.16		\$81.25	\$81.41	\$4.88	
\$45.42	\$45.58	\$2.73		\$57.42	\$57.58	\$3.45		\$69.42	\$69.58	\$4.17		\$81.42	\$81.58	\$4.89	
\$45.59	\$45.74	\$2.74		\$57.59	\$57.74	\$3.46		\$69.59	\$69.74	\$4.18		\$81.59	\$81.74	\$4.90	
\$45.75	\$45.91	\$2.75		\$57.75	\$57.91	\$3.47		\$69.75	\$69.91	\$4.19		\$81.75	\$81.91	\$4.91	
\$45.92	\$46.08	\$2.76		\$57.92	\$58.08	\$3.48		\$69.92	\$70.08	\$4.20		\$81.92	\$82.08	\$4.92	
\$46.09	\$46.24	\$2.77		\$58.09	\$58.24	\$3.49		\$70.09	\$70.24	\$4.21		\$82.09	\$82.24	\$4.93	
\$46.25	\$46.41	\$2.78		\$58.25	\$58.41	\$3.50		\$70.25	\$70.41	\$4.22		\$82.25	\$82.41	\$4.94	
\$46.42	\$46.58	\$2.79		\$58.42	\$58.58	\$3.51		\$70.42	\$70.58	\$4.23		\$82.42	\$82.58	\$4.95	
\$46.59	\$46.74	\$2.80		\$58.59	\$58.74	\$3.52		\$70.59	\$70.74	\$4.24		\$82.59	\$82.74	\$4.96	
\$46.75	\$46.91	\$2.81		\$58.75	\$58.91	\$3.53		\$70.75	\$70.91	\$4.25		\$82.75	\$82.91	\$4.97	
\$46.92	\$47.08	\$2.82		\$58.92	\$59.08	\$3.54		\$70.92	\$71.08	\$4.26		\$82.92	\$83.08	\$4.98	
\$47.09	\$47.24	\$2.83		\$59.09	\$59.24	\$3.55		\$71.09	\$71.24	\$4.27		\$83.09	\$83.24	\$4.99	
\$47.25	\$47.41	\$2.84		\$59.25	\$59.41	\$3.56		\$71.25	\$71.41	\$4.28		\$83.25	\$83.41	\$5.00	
\$47.42	\$47.58	\$2.85		\$59.42	\$59.58	\$3.57		\$71.42	\$71.58	\$4.29		\$83.42	\$83.58	\$5.01	
\$47.59	\$47.74	\$2.86		\$59.59	\$59.74	\$3.58		\$71.59	\$71.74	\$4.30		\$83.59	\$83.74	\$5.02	
\$47.75	\$47.91	\$2.87		\$59.75	\$59.91	\$3.59		\$71.75	\$71.91	\$4.31		\$83.75	\$83.91	\$5.03	
\$47.92	\$48.08	\$2.88		\$59.92	\$60.08	\$3.60		\$71.92	\$72.08	\$4.32		\$83.92	\$84.08	\$5.04	
\$48.09	\$48.24	\$2.89		\$60.09	\$60.24	\$3.61		\$72.09	\$72.24	\$4.33		\$84.09	\$84.24	\$5.05	
\$48.25	\$48.41	\$2.90		\$60.25	\$60.41	\$3.62		\$72.25	\$72.41	\$4.34		\$84.25	\$84.41	\$5.06	
\$48.42	\$48.58	\$2.91		\$60.42	\$60.58	\$3.63		\$72.42	\$72.58	\$4.35		\$84.42	\$84.58	\$5.07	
\$48.59	\$48.74	\$2.92		\$60.59	\$60.74	\$3.64		\$72.59	\$72.74	\$4.36		\$84.59	\$84.74	\$5.08	
\$48.75	\$48.91	\$2.93		\$60.75	\$60.91	\$3.65		\$72.75	\$72.91	\$4.37		\$84.75	\$84.91	\$5.09	
\$48.92	\$49.08	\$2.94		\$60.92	\$61.08	\$3.66		\$72.92	\$73.08	\$4.38		\$84.92	\$85.08	\$5.10	
\$49.09	\$49.24	\$2.95		\$61.09	\$61.24	\$3.67		\$73.09	\$73.24	\$4.39		\$85.09	\$85.24	\$5.11	
\$49.25	\$49.41	\$2.96		\$61.25	\$61.41	\$3.68		\$73.25	\$73.41	\$4.40		\$85.25	\$85.41	\$5.12	
\$49.42	\$49.58	\$2.97		\$61.42	\$61.58	\$3.69		\$73.42	\$73.58	\$4.41		\$85.42	\$85.58	\$5.13	
\$49.59	\$49.74	\$2.98		\$61.59	\$61.74	\$3.70		\$73.59	\$73.74	\$4.42		\$85.59	\$85.74	\$5.14	
\$49.75	\$49.91	\$2.99		\$61.75	\$61.91	\$3.71		\$73.75	\$73.91	\$4.43		\$85.75	\$85.91	\$5.15	
\$49.92	\$50.08	\$3.00		\$61.92	\$62.08	\$3.72		\$73.92	\$74.08	\$4.44		\$85.92	\$86.08	\$5.16	
\$50.09	\$50.24	\$3.01		\$62.09	\$62.24	\$3.73		\$74.09	\$74.24	\$4.45		\$86.09	\$86.24	\$5.17	
\$50.25	\$50.41	\$3.02		\$62.25	\$62.41	\$3.74		\$74.25	\$74.41	\$4.46		\$86.25	\$86.41	\$5.18	
\$50.42	\$50.58	\$3.03		\$62.42	\$62.58	\$3.75		\$74.42	\$74.58	\$4.47		\$86.42	\$86.58	\$5.19	
\$50.59	\$50.74	\$3.04		\$62.59	\$62.74	\$3.76		\$74.59	\$74.74	\$4.48		\$86.59	\$86.74	\$5.20	
\$50.75	\$50.91	\$3.05		\$62.75	\$62.91	\$3.77		\$74.75	\$74.91	\$4.49		\$86.75	\$86.91	\$5.21	
\$50.92	\$51.08	\$3.06		\$62.92	\$63.08	\$3.78		\$74.92	\$75.08	\$4.50		\$86.92	\$87.08	\$5.22	
\$51.09	\$51.24	\$3.07		\$63.09	\$63.24	\$3.79		\$75.09	\$75.24	\$4.51		\$87.09	\$87.24	\$5.23	
\$51.25	\$51.41	\$3.08		\$63.25	\$63.41	\$3.80		\$75.25	\$75.41	\$4.52		\$87.25	\$87.41	\$5.24	
\$51.42	\$51.58	\$3.09		\$63.42	\$63.58	\$3.81		\$75.42	\$75.58	\$4.53		\$87.42	\$87.58	\$5.25	
\$51.59	\$51.74	\$3.10		\$63.59	\$63.74	\$3.82		\$75.59	\$75.74	\$4.54		\$87.59	\$87.74	\$5.26	
\$51.75	\$51.91	\$3.11		\$63.75	\$63.91	\$3.83		\$75.75	\$75.91	\$4.55		\$87.75	\$87.91	\$5.27	
\$51.92	\$52.08	\$3.12		\$63.92	\$64.08	\$3.84		\$75.92	\$76.08	\$4.56		\$87.92	\$88.08	\$5.28	
\$52.09	\$52.24	\$3.13		\$64.09	\$64.24	\$3.85		\$76.09	\$76.24	\$4.57		\$88.09	\$88.24	\$5.29	
\$52.25	\$52.41	\$3.14		\$64.25	\$64.41	\$3.86		\$76.25	\$76.41	\$4.58		\$88.25	\$88.41	\$5.30	
\$52.42	\$52.58	\$3.15		\$64.42	\$64.58	\$3.87		\$76.42	\$76.58	\$4.59		\$88.42	\$88.58	\$5.31	
\$52.59	\$52.74	\$3.16		\$64.59	\$64.74	\$3.88		\$76.59	\$76.74	\$4.60		\$88.59	\$88.74	\$5.32	
\$52.75	\$52.91	\$3.17		\$64.75	\$64.91	\$3.89		\$76.75	\$76.91	\$4.61		\$88.75	\$88.91	\$5.33	
\$52.92	\$53.08	\$3.18		\$64.92	\$65.08	\$3.90		\$76.92	\$77.08	\$4.62		\$88.92	\$89.08	\$5.34	
\$53.09	\$53.24	\$3.19		\$65.09	\$65.24	\$3.91		\$77.09	\$77.24	\$4.63		\$89.09	\$89.24	\$5.35	
\$53.25	\$53.41	\$3.20		\$65.25	\$65.41	\$3.92		\$77.25	\$77.41	\$4.64		\$89.25	\$89.41	\$5.36	
\$53.42	\$53.58	\$3.21		\$65.42	\$65.58	\$3.93		\$77.42	\$77.58	\$4.65		\$89.42	\$89.58	\$5.37	
\$53.59	\$53.74	\$3.22		\$65.59	\$65.74	\$3.94		\$77.59	\$77.74	\$4.66		\$89.59	\$89.74	\$5.38	
\$53.75	\$53.91	\$3.23		\$65.75	\$65.91	\$3.95		\$77.75	\$77.91	\$4.67		\$89.75	\$89.91	\$5.39	
\$53.92	\$54.08	\$3.24		\$65.92	\$66.08	\$3.96		\$77.92	\$78.08	\$4.68		\$89.92	\$90.08	\$5.40	
\$54.09	\$54.24	\$3.25		\$66.09	\$66.24	\$3.97		\$78.09	\$78.24	\$4.69		\$90.09	\$90.24	\$5.41	
\$54.25	\$54.41	\$3.26		\$66.25	\$66.41	\$3.98		\$78.25	\$78.41	\$4.70		\$90.25	\$90.41	\$5.42	
\$54.42	\$54.58	\$3.27		\$66.42	\$66.58	\$3.99		\$78.42	\$78.58	\$4.71		\$90.42	\$90.58	\$5.43	
\$54.59	\$54.74	\$3.28		\$66.59	\$66.74	\$4.00		\$78.59	\$78.74	\$4.72		\$90.59	\$90.74	\$5.44	
\$54.75	\$54.91	\$3.29		\$66.75	\$66.91	\$4.01		\$78.75	\$78.91	\$4.73		\$90.75	\$90.91	\$5.45	
\$54.92	\$55.08	\$3.30		\$66.92	\$67.08	\$4.02		\$78.92	\$79.08	\$4.74		\$90.92	\$91.08	\$5.46	
\$55.09	\$55.24	\$3.31		\$67.09	\$67.24	\$4.03		\$79.09	\$79.24	\$4.75		\$91.09	\$91.24	\$5.47	
\$55.25	\$55.41	\$3.32		\$67.25	\$67.41	\$4.04		\$79.25	\$79.41	\$4.76		\$91.25	\$91.41	\$5.48	
\$55.42	\$55.58	\$3.33		\$67.42	\$67.58	\$4.05		\$79.42	\$79.58	\$4.77		\$91.42	\$91.58	\$5.49	
\$55.59	\$55.74	\$3.34		\$67.59	\$67.74	\$4.06		\$79.59	\$79.74	\$4.78		\$91.59	\$91.74	\$5.50	
\$55.75	\$55.91	\$3.35		\$67.75	\$67.91	\$4.07		\$79.75	\$79.91	\$4.79		\$91.75	\$91.91	\$5.51	
\$55.92	\$56.08	\$3.36		\$67.92	\$68.08	\$4.08		\$79.92	\$80.08	\$4.80		\$91.92	\$92.08	\$5.52	

Price Range		Tax
\$92.09	\$92.24	\$5.53
\$92.25	\$92.41	\$5.54
\$92.42	\$92.58	\$5.55
\$92.59	\$92.74	\$5.56
\$92.75	\$92.91	\$5.57
\$92.92	\$93.08	\$5.58
\$93.09	\$93.24	\$5.59
\$93.25	\$93.41	\$5.60
\$93.42	\$93.58	\$5.61
\$93.59	\$93.74	\$5.62
\$93.75	\$93.91	\$5.63
\$93.92	\$94.08	\$5.64
\$94.09	\$94.24	\$5.65
\$94.25	\$94.41	\$5.66
\$94.42	\$94.58	\$5.67
\$94.59	\$94.74	\$5.68
\$94.75	\$94.91	\$5.69
\$94.92	\$95.08	\$5.70
\$95.09	\$95.24	\$5.71
\$95.25	\$95.41	\$5.72
\$95.42	\$95.58	\$5.73
\$95.59	\$95.74	\$5.74
\$95.75	\$95.91	\$5.75
\$95.92	\$96.08	\$5.76
\$96.09	\$96.24	\$5.77
\$96.25	\$96.41	\$5.78
\$96.42	\$96.58	\$5.79
\$96.59	\$96.74	\$5.80
\$96.75	\$96.91	\$5.81
\$96.92	\$97.08	\$5.82
\$97.09	\$97.24	\$5.83
\$97.25	\$97.41	\$5.84
\$97.42	\$97.58	\$5.85
\$97.59	\$97.74	\$5.86
\$97.75	\$97.91	\$5.87
\$97.92	\$98.08	\$5.88
\$98.09	\$98.24	\$5.89
\$98.25	\$98.41	\$5.90
\$98.42	\$98.58	\$5.91
\$98.59	\$98.74	\$5.92
\$98.75	\$98.91	\$5.93
\$98.92	\$99.08	\$5.94
\$99.09	\$99.24	\$5.95
\$99.25	\$99.41	\$5.96
\$99.42	\$99.58	\$5.97
\$99.59	\$99.74	\$5.98
\$99.75	\$99.91	\$5.99
\$99.92	\$100.08	\$6.00



STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE

**7% SALES, LOCAL TAXES AND
ACCOMMODATIONS COMPUTATION SCHEDULE**

ST-263-A

(Rev. 2/24/11)
5102

Price Range Tax			Price Range Tax			Price Range Tax			Price Range Tax		
\$ 0.11	\$0.21	\$0.01	\$ 9.50	\$9.64	\$0.67	\$18.93	\$19.07	\$1.33	\$28.36	\$28.49	\$1.99
\$ 0.22	\$0.35	\$0.02	\$ 9.65	\$9.78	\$0.68	\$19.08	\$19.21	\$1.34	\$28.50	\$28.64	\$2.00
\$ 0.36	\$0.49	\$0.03	\$ 9.79	\$9.92	\$0.69	\$19.22	\$19.35	\$1.35	\$28.65	\$28.78	\$2.01
\$ 0.50	\$0.64	\$0.04	\$ 9.93	\$10.07	\$0.70	\$19.36	\$19.49	\$1.36	\$28.79	\$28.92	\$2.02
\$ 0.65	\$0.78	\$0.05	\$10.08	\$10.21	\$0.71	\$19.50	\$19.64	\$1.37	\$28.93	\$29.07	\$2.03
\$ 0.79	\$0.92	\$0.06	\$10.22	\$10.35	\$0.72	\$19.65	\$19.78	\$1.38	\$29.08	\$29.21	\$2.04
\$ 0.93	\$1.07	\$0.07	\$10.36	\$10.49	\$0.73	\$19.79	\$19.92	\$1.39	\$29.22	\$29.35	\$2.05
\$ 1.08	\$1.21	\$0.08	\$10.50	\$10.64	\$0.74	\$19.93	\$20.07	\$1.40	\$29.36	\$29.49	\$2.06
\$ 1.22	\$1.35	\$0.09	\$10.65	\$10.78	\$0.75	\$20.08	\$20.21	\$1.41	\$29.50	\$29.64	\$2.07
\$ 1.36	\$1.49	\$0.10	\$10.79	\$10.92	\$0.76	\$20.22	\$20.35	\$1.42	\$29.65	\$29.78	\$2.08
\$ 1.50	\$1.64	\$0.11	\$10.93	\$11.07	\$0.77	\$20.36	\$20.49	\$1.43	\$29.79	\$29.92	\$2.09
\$ 1.65	\$1.78	\$0.12	\$11.08	\$11.21	\$0.78	\$20.50	\$20.64	\$1.44	\$29.93	\$30.07	\$2.10
\$ 1.79	\$1.92	\$0.13	\$11.22	\$11.35	\$0.79	\$20.65	\$20.78	\$1.45	\$30.08	\$30.21	\$2.11
\$ 1.93	\$2.07	\$0.14	\$11.36	\$11.49	\$0.80	\$20.79	\$20.92	\$1.46	\$30.22	\$30.35	\$2.12
\$ 2.08	\$2.21	\$0.15	\$11.50	\$11.64	\$0.81	\$20.93	\$21.07	\$1.47	\$30.36	\$30.49	\$2.13
\$ 2.22	\$2.35	\$0.16	\$11.65	\$11.78	\$0.82	\$21.08	\$21.21	\$1.48	\$30.50	\$30.64	\$2.14
\$ 2.36	\$2.49	\$0.17	\$11.79	\$11.92	\$0.83	\$21.22	\$21.35	\$1.49	\$30.65	\$30.78	\$2.15
\$ 2.50	\$2.64	\$0.18	\$11.93	\$12.07	\$0.84	\$21.36	\$21.49	\$1.50	\$30.79	\$30.92	\$2.16
\$ 2.65	\$2.78	\$0.19	\$12.08	\$12.21	\$0.85	\$21.50	\$21.64	\$1.51	\$30.93	\$31.07	\$2.17
\$ 2.79	\$2.92	\$0.20	\$12.22	\$12.35	\$0.86	\$21.65	\$21.78	\$1.52	\$31.08	\$31.21	\$2.18
\$ 2.93	\$3.07	\$0.21	\$12.36	\$12.49	\$0.87	\$21.79	\$21.92	\$1.53	\$31.22	\$31.35	\$2.19
\$ 3.08	\$3.21	\$0.22	\$12.50	\$12.64	\$0.88	\$21.93	\$22.07	\$1.54	\$31.36	\$31.49	\$2.20
\$ 3.22	\$3.35	\$0.23	\$12.65	\$12.78	\$0.89	\$22.08	\$22.21	\$1.55	\$31.50	\$31.64	\$2.21
\$ 3.36	\$3.49	\$0.24	\$12.79	\$12.92	\$0.90	\$22.22	\$22.35	\$1.56	\$31.65	\$31.78	\$2.22
\$ 3.50	\$3.64	\$0.25	\$12.93	\$13.07	\$0.91	\$22.36	\$22.49	\$1.57	\$31.79	\$31.92	\$2.23
\$ 3.65	\$3.78	\$0.26	\$13.08	\$13.21	\$0.92	\$22.50	\$22.64	\$1.58	\$31.93	\$32.07	\$2.24
\$ 3.79	\$3.92	\$0.27	\$13.22	\$13.35	\$0.93	\$22.65	\$22.78	\$1.59	\$32.08	\$32.21	\$2.25
\$ 3.93	\$4.07	\$0.28	\$13.36	\$13.49	\$0.94	\$22.79	\$22.92	\$1.60	\$32.22	\$32.35	\$2.26
\$ 4.08	\$4.21	\$0.29	\$13.50	\$13.64	\$0.95	\$22.93	\$23.07	\$1.61	\$32.36	\$32.49	\$2.27
\$ 4.22	\$4.35	\$0.30	\$13.65	\$13.78	\$0.96	\$23.08	\$23.21	\$1.62	\$32.50	\$32.64	\$2.28
\$ 4.36	\$4.49	\$0.31	\$13.79	\$13.92	\$0.97	\$23.22	\$23.35	\$1.63	\$32.65	\$32.78	\$2.29
\$ 4.50	\$4.64	\$0.32	\$13.93	\$14.07	\$0.98	\$23.36	\$23.49	\$1.64	\$32.79	\$32.92	\$2.30
\$ 4.65	\$4.78	\$0.33	\$14.08	\$14.21	\$0.99	\$23.50	\$23.64	\$1.65	\$32.93	\$33.07	\$2.31
\$ 4.79	\$4.92	\$0.34	\$14.22	\$14.35	\$1.00	\$23.65	\$23.78	\$1.66	\$33.08	\$33.21	\$2.32
\$ 4.93	\$5.07	\$0.35	\$14.36	\$14.49	\$1.01	\$23.79	\$23.92	\$1.67	\$33.22	\$33.35	\$2.33
\$ 5.08	\$5.21	\$0.36	\$14.50	\$14.64	\$1.02	\$23.93	\$24.07	\$1.68	\$33.36	\$33.49	\$2.34
\$ 5.22	\$5.35	\$0.37	\$14.65	\$14.78	\$1.03	\$24.08	\$24.21	\$1.69	\$33.50	\$33.64	\$2.35
\$ 5.36	\$5.49	\$0.38	\$14.79	\$14.92	\$1.04	\$24.22	\$24.35	\$1.70	\$33.65	\$33.78	\$2.36
\$ 5.50	\$5.64	\$0.39	\$14.93	\$15.07	\$1.05	\$24.36	\$24.49	\$1.71	\$33.79	\$33.92	\$2.37
\$ 5.65	\$5.78	\$0.40	\$15.08	\$15.21	\$1.06	\$24.50	\$24.64	\$1.72	\$33.93	\$34.07	\$2.38
\$ 5.79	\$5.92	\$0.41	\$15.22	\$15.35	\$1.07	\$24.65	\$24.78	\$1.73	\$34.08	\$34.21	\$2.39
\$ 5.93	\$6.07	\$0.42	\$15.36	\$15.49	\$1.08	\$24.79	\$24.92	\$1.74	\$34.22	\$34.35	\$2.40
\$ 6.08	\$6.21	\$0.43	\$15.50	\$15.64	\$1.09	\$24.93	\$25.07	\$1.75	\$34.36	\$34.49	\$2.41
\$ 6.22	\$6.35	\$0.44	\$15.65	\$15.78	\$1.10	\$25.08	\$25.21	\$1.76	\$34.50	\$34.64	\$2.42
\$ 6.36	\$6.49	\$0.45	\$15.79	\$15.92	\$1.11	\$25.22	\$25.35	\$1.77	\$34.65	\$34.78	\$2.43
\$ 6.50	\$6.64	\$0.46	\$15.93	\$16.07	\$1.12	\$25.36	\$25.49	\$1.78	\$34.79	\$34.92	\$2.44
\$ 6.65	\$6.78	\$0.47	\$16.08	\$16.21	\$1.13	\$25.50	\$25.64	\$1.79	\$34.93	\$35.07	\$2.45
\$ 6.79	\$6.92	\$0.48	\$16.22	\$16.35	\$1.14	\$25.65	\$25.78	\$1.80	\$35.08	\$35.21	\$2.46
\$ 6.93	\$7.07	\$0.49	\$16.36	\$16.49	\$1.15	\$25.79	\$25.92	\$1.81	\$35.22	\$35.35	\$2.47
\$ 7.08	\$7.21	\$0.50	\$16.50	\$16.64	\$1.16	\$25.93	\$26.07	\$1.82	\$35.36	\$35.49	\$2.48
\$ 7.22	\$7.35	\$0.51	\$16.65	\$16.78	\$1.17	\$26.08	\$26.21	\$1.83	\$35.50	\$35.64	\$2.49
\$ 7.36	\$7.49	\$0.52	\$16.79	\$16.92	\$1.18	\$26.22	\$26.35	\$1.84	\$35.65	\$35.78	\$2.50
\$ 7.50	\$7.64	\$0.53	\$16.93	\$17.07	\$1.19	\$26.36	\$26.49	\$1.85	\$35.79	\$35.92	\$2.51
\$ 7.65	\$7.78	\$0.54	\$17.08	\$17.21	\$1.20	\$26.50	\$26.64	\$1.86	\$35.93	\$36.07	\$2.52
\$ 7.79	\$7.92	\$0.55	\$17.22	\$17.35	\$1.21	\$26.65	\$26.78	\$1.87	\$36.08	\$36.21	\$2.53
\$ 7.93	\$8.07	\$0.56	\$17.36	\$17.49	\$1.22	\$26.79	\$26.92	\$1.88	\$36.22	\$36.35	\$2.54
\$ 8.08	\$8.21	\$0.57	\$17.50	\$17.64	\$1.23	\$26.93	\$27.07	\$1.89	\$36.36	\$36.49	\$2.55
\$ 8.22	\$8.35	\$0.58	\$17.65	\$17.78	\$1.24	\$27.08	\$27.21	\$1.90	\$36.50	\$36.64	\$2.56
\$ 8.36	\$8.49	\$0.59	\$17.79	\$17.92	\$1.25	\$27.22	\$27.35	\$1.91	\$36.65	\$36.78	\$2.57
\$ 8.50	\$8.64	\$0.60	\$17.93	\$18.07	\$1.26	\$27.36	\$27.49	\$1.92	\$36.79	\$36.92	\$2.58
\$ 8.65	\$8.78	\$0.61	\$18.08	\$18.21	\$1.27	\$27.50	\$27.64	\$1.93	\$36.93	\$37.07	\$2.59
\$ 8.79	\$8.92	\$0.62	\$18.22	\$18.35	\$1.28	\$27.65	\$27.78	\$1.94	\$37.08	\$37.21	\$2.60
\$ 8.93	\$9.07	\$0.63	\$18.36	\$18.49	\$1.29	\$27.79	\$27.92	\$1.95	\$37.22	\$37.35	\$2.61
\$ 9.08	\$9.21	\$0.64	\$18.50	\$18.64	\$1.30	\$27.93	\$28.07	\$1.96	\$37.36	\$37.49	\$2.62
\$ 9.22	\$9.35	\$0.65	\$18.65	\$18.78	\$1.31	\$28.08	\$28.21	\$1.97	\$37.50	\$37.64	\$2.63
\$ 9.36	\$9.49	\$0.66	\$18.79	\$18.92	\$1.32	\$28.22	\$28.35	\$1.98	\$37.65	\$37.78	\$2.64

Price Range			Tax	Price Range			Tax	Price Range			Tax	Price Range			Tax
\$ 37.79	\$ 37.92	\$ 2.65		\$ 48.08	\$ 48.21	\$ 3.37		\$ 58.36	\$ 58.49	\$ 4.09		\$ 68.65	\$ 68.78	\$ 4.81	
\$ 37.93	\$ 38.07	\$ 2.66		\$ 48.22	\$ 48.35	\$ 3.38		\$ 58.50	\$ 58.64	\$ 4.10		\$ 68.79	\$ 68.92	\$ 4.82	
\$ 38.08	\$ 38.21	\$ 2.67		\$ 48.36	\$ 48.49	\$ 3.39		\$ 58.65	\$ 58.78	\$ 4.11		\$ 68.93	\$ 69.07	\$ 4.83	
\$ 38.22	\$ 38.35	\$ 2.68		\$ 48.50	\$ 48.64	\$ 3.40		\$ 58.79	\$ 58.92	\$ 4.12		\$ 69.08	\$ 69.21	\$ 4.84	
\$ 38.36	\$ 38.49	\$ 2.69		\$ 48.65	\$ 48.78	\$ 3.41		\$ 58.93	\$ 59.07	\$ 4.13		\$ 69.22	\$ 69.35	\$ 4.85	
\$ 38.50	\$ 38.64	\$ 2.70		\$ 48.79	\$ 48.92	\$ 3.42		\$ 59.08	\$ 59.21	\$ 4.14		\$ 69.36	\$ 69.49	\$ 4.86	
\$ 38.65	\$ 38.78	\$ 2.71		\$ 48.93	\$ 49.07	\$ 3.43		\$ 59.22	\$ 59.35	\$ 4.15		\$ 69.50	\$ 69.64	\$ 4.87	
\$ 38.79	\$ 38.92	\$ 2.72		\$ 49.08	\$ 49.21	\$ 3.44		\$ 59.36	\$ 59.49	\$ 4.16		\$ 69.65	\$ 69.78	\$ 4.88	
\$ 38.93	\$ 39.07	\$ 2.73		\$ 49.22	\$ 49.35	\$ 3.45		\$ 59.50	\$ 59.64	\$ 4.17		\$ 69.79	\$ 69.92	\$ 4.89	
\$ 39.08	\$ 39.21	\$ 2.74		\$ 49.36	\$ 49.49	\$ 3.46		\$ 59.65	\$ 59.78	\$ 4.18		\$ 69.93	\$ 70.07	\$ 4.90	
\$ 39.22	\$ 39.35	\$ 2.75		\$ 49.50	\$ 49.64	\$ 3.47		\$ 59.79	\$ 59.92	\$ 4.19		\$ 70.08	\$ 70.21	\$ 4.91	
\$ 39.36	\$ 39.49	\$ 2.76		\$ 49.65	\$ 49.78	\$ 3.48		\$ 59.93	\$ 60.07	\$ 4.20		\$ 70.22	\$ 70.35	\$ 4.92	
\$ 39.50	\$ 39.64	\$ 2.77		\$ 49.79	\$ 49.92	\$ 3.49		\$ 60.08	\$ 60.21	\$ 4.21		\$ 70.36	\$ 70.49	\$ 4.93	
\$ 39.65	\$ 39.78	\$ 2.78		\$ 49.93	\$ 50.07	\$ 3.50		\$ 60.22	\$ 60.35	\$ 4.22		\$ 70.50	\$ 70.64	\$ 4.94	
\$ 39.79	\$ 39.92	\$ 2.79		\$ 50.08	\$ 50.21	\$ 3.51		\$ 60.36	\$ 60.49	\$ 4.23		\$ 70.65	\$ 70.78	\$ 4.95	
\$ 39.93	\$ 40.07	\$ 2.80		\$ 50.22	\$ 50.35	\$ 3.52		\$ 60.50	\$ 60.64	\$ 4.24		\$ 70.79	\$ 70.92	\$ 4.96	
\$ 40.08	\$ 40.21	\$ 2.81		\$ 50.36	\$ 50.49	\$ 3.53		\$ 60.65	\$ 60.78	\$ 4.25		\$ 70.93	\$ 71.07	\$ 4.97	
\$ 40.22	\$ 40.35	\$ 2.82		\$ 50.50	\$ 50.64	\$ 3.54		\$ 60.79	\$ 60.92	\$ 4.26		\$ 71.08	\$ 71.21	\$ 4.98	
\$ 40.36	\$ 40.49	\$ 2.83		\$ 50.65	\$ 50.78	\$ 3.55		\$ 60.93	\$ 61.07	\$ 4.27		\$ 71.22	\$ 71.35	\$ 4.99	
\$ 40.50	\$ 40.64	\$ 2.84		\$ 50.79	\$ 50.92	\$ 3.56		\$ 61.08	\$ 61.21	\$ 4.28		\$ 71.36	\$ 71.49	\$ 5.00	
\$ 40.65	\$ 40.78	\$ 2.85		\$ 50.93	\$ 51.07	\$ 3.57		\$ 61.22	\$ 61.35	\$ 4.29		\$ 71.50	\$ 71.64	\$ 5.01	
\$ 40.79	\$ 40.92	\$ 2.86		\$ 51.08	\$ 51.21	\$ 3.58		\$ 61.36	\$ 61.49	\$ 4.30		\$ 71.65	\$ 71.78	\$ 5.02	
\$ 40.93	\$ 41.07	\$ 2.87		\$ 51.22	\$ 51.35	\$ 3.59		\$ 61.50	\$ 61.64	\$ 4.31		\$ 71.79	\$ 71.92	\$ 5.03	
\$ 41.08	\$ 41.21	\$ 2.88		\$ 51.36	\$ 51.49	\$ 3.60		\$ 61.65	\$ 61.78	\$ 4.32		\$ 71.93	\$ 72.07	\$ 5.04	
\$ 41.22	\$ 41.35	\$ 2.89		\$ 51.50	\$ 51.64	\$ 3.61		\$ 61.79	\$ 61.92	\$ 4.33		\$ 72.08	\$ 72.21	\$ 5.05	
\$ 41.36	\$ 41.49	\$ 2.90		\$ 51.65	\$ 51.78	\$ 3.62		\$ 61.93	\$ 62.07	\$ 4.34		\$ 72.22	\$ 72.35	\$ 5.06	
\$ 41.50	\$ 41.64	\$ 2.91		\$ 51.79	\$ 51.92	\$ 3.63		\$ 62.08	\$ 62.21	\$ 4.35		\$ 72.36	\$ 72.49	\$ 5.07	
\$ 41.65	\$ 41.78	\$ 2.92		\$ 51.93	\$ 52.07	\$ 3.64		\$ 62.22	\$ 62.35	\$ 4.36		\$ 72.50	\$ 72.64	\$ 5.08	
\$ 41.79	\$ 41.92	\$ 2.93		\$ 52.08	\$ 52.21	\$ 3.65		\$ 62.36	\$ 62.49	\$ 4.37		\$ 72.65	\$ 72.78	\$ 5.09	
\$ 41.93	\$ 42.07	\$ 2.94		\$ 52.22	\$ 52.35	\$ 3.66		\$ 62.50	\$ 62.64	\$ 4.38		\$ 72.79	\$ 72.92	\$ 5.10	
\$ 42.08	\$ 42.21	\$ 2.95		\$ 52.36	\$ 52.49	\$ 3.67		\$ 62.65	\$ 62.78	\$ 4.39		\$ 72.93	\$ 73.07	\$ 5.11	
\$ 42.22	\$ 42.35	\$ 2.96		\$ 52.50	\$ 52.64	\$ 3.68		\$ 62.79	\$ 62.92	\$ 4.40		\$ 73.08	\$ 73.21	\$ 5.12	
\$ 42.36	\$ 42.49	\$ 2.97		\$ 52.65	\$ 52.78	\$ 3.69		\$ 62.93	\$ 63.07	\$ 4.41		\$ 73.22	\$ 73.35	\$ 5.13	
\$ 42.50	\$ 42.64	\$ 2.98		\$ 52.79	\$ 52.92	\$ 3.70		\$ 63.08	\$ 63.21	\$ 4.42		\$ 73.36	\$ 73.49	\$ 5.14	
\$ 42.65	\$ 42.78	\$ 2.99		\$ 52.93	\$ 53.07	\$ 3.71		\$ 63.22	\$ 63.35	\$ 4.43		\$ 73.50	\$ 73.64	\$ 5.15	
\$ 42.79	\$ 42.92	\$ 3.00		\$ 53.08	\$ 53.21	\$ 3.72		\$ 63.36	\$ 63.49	\$ 4.44		\$ 73.65	\$ 73.78	\$ 5.16	
\$ 42.93	\$ 43.07	\$ 3.01		\$ 53.22	\$ 53.35	\$ 3.73		\$ 63.50	\$ 63.64	\$ 4.45		\$ 73.79	\$ 73.92	\$ 5.17	
\$ 43.08	\$ 43.21	\$ 3.02		\$ 53.36	\$ 53.49	\$ 3.74		\$ 63.65	\$ 63.78	\$ 4.46		\$ 73.93	\$ 74.07	\$ 5.18	
\$ 43.22	\$ 43.35	\$ 3.03		\$ 53.50	\$ 53.64	\$ 3.75		\$ 63.79	\$ 63.92	\$ 4.47		\$ 74.08	\$ 74.21	\$ 5.19	
\$ 43.36	\$ 43.49	\$ 3.04		\$ 53.65	\$ 53.78	\$ 3.76		\$ 63.93	\$ 64.07	\$ 4.48		\$ 74.22	\$ 74.35	\$ 5.20	
\$ 43.50	\$ 43.64	\$ 3.05		\$ 53.79	\$ 53.92	\$ 3.77		\$ 64.08	\$ 64.21	\$ 4.49		\$ 74.36	\$ 74.49	\$ 5.21	
\$ 43.65	\$ 43.78	\$ 3.06		\$ 53.93	\$ 54.07	\$ 3.78		\$ 64.22	\$ 64.35	\$ 4.50		\$ 74.50	\$ 74.64	\$ 5.22	
\$ 43.79	\$ 43.92	\$ 3.07		\$ 54.08	\$ 54.21	\$ 3.79		\$ 64.36	\$ 64.49	\$ 4.51		\$ 74.65	\$ 74.78	\$ 5.23	
\$ 43.93	\$ 44.07	\$ 3.08		\$ 54.22	\$ 54.35	\$ 3.80		\$ 64.50	\$ 64.64	\$ 4.52		\$ 74.79	\$ 74.92	\$ 5.24	
\$ 44.08	\$ 44.21	\$ 3.09		\$ 54.36	\$ 54.49	\$ 3.81		\$ 64.65	\$ 64.78	\$ 4.53		\$ 74.93	\$ 75.07	\$ 5.25	
\$ 44.22	\$ 44.35	\$ 3.10		\$ 54.50	\$ 54.64	\$ 3.82		\$ 64.79	\$ 64.92	\$ 4.54		\$ 75.08	\$ 75.21	\$ 5.26	
\$ 44.36	\$ 44.49	\$ 3.11		\$ 54.65	\$ 54.78	\$ 3.83		\$ 64.93	\$ 65.07	\$ 4.55		\$ 75.22	\$ 75.35	\$ 5.27	
\$ 44.50	\$ 44.64	\$ 3.12		\$ 54.79	\$ 54.92	\$ 3.84		\$ 65.08	\$ 65.21	\$ 4.56		\$ 75.36	\$ 75.49	\$ 5.28	
\$ 44.65	\$ 44.78	\$ 3.13		\$ 54.93	\$ 55.07	\$ 3.85		\$ 65.22	\$ 65.35	\$ 4.57		\$ 75.50	\$ 75.64	\$ 5.29	
\$ 44.79	\$ 44.92	\$ 3.14		\$ 55.08	\$ 55.21	\$ 3.86		\$ 65.36	\$ 65.49	\$ 4.58		\$ 75.65	\$ 75.78	\$ 5.30	
\$ 44.93	\$ 45.07	\$ 3.15		\$ 55.22	\$ 55.35	\$ 3.87		\$ 65.50	\$ 65.64	\$ 4.59		\$ 75.79	\$ 75.92	\$ 5.31	
\$ 45.08	\$ 45.21	\$ 3.16		\$ 55.36	\$ 55.49	\$ 3.88		\$ 65.65	\$ 65.78	\$ 4.60		\$ 75.93	\$ 76.07	\$ 5.32	
\$ 45.22	\$ 45.35	\$ 3.17		\$ 55.50	\$ 55.64	\$ 3.89		\$ 65.79	\$ 65.92	\$ 4.61		\$ 76.08	\$ 76.21	\$ 5.33	
\$ 45.36	\$ 45.49	\$ 3.18		\$ 55.65	\$ 55.78	\$ 3.90		\$ 65.93	\$ 66.07	\$ 4.62		\$ 76.22	\$ 76.35	\$ 5.34	
\$ 45.50	\$ 45.64	\$ 3.19		\$ 55.79	\$ 55.92	\$ 3.91		\$ 66.08	\$ 66.21	\$ 4.63		\$ 76.36	\$ 76.49	\$ 5.35	
\$ 45.65	\$ 45.78	\$ 3.20		\$ 55.93	\$ 56.07	\$ 3.92		\$ 66.22	\$ 66.35	\$ 4.64		\$ 76.50	\$ 76.64	\$ 5.36	
\$ 45.79	\$ 45.92	\$ 3.21		\$ 56.08	\$ 56.21	\$ 3.93		\$ 66.36	\$ 66.49	\$ 4.65		\$ 76.65	\$ 76.78	\$ 5.37	
\$ 45.93	\$ 46.07	\$ 3.22		\$ 56.22	\$ 56.35	\$ 3.94		\$ 66.50	\$ 66.64	\$ 4.66		\$ 76.79	\$ 76.92	\$ 5.38	
\$ 46.08	\$ 46.21	\$ 3.23		\$ 56.36	\$ 56.49	\$ 3.95		\$ 66.65	\$ 66.78	\$ 4.67		\$ 76.93	\$ 77.07	\$ 5.39	
\$ 46.22	\$ 46.35	\$ 3.24		\$ 56.50	\$ 56.64	\$ 3.96		\$ 66.79	\$ 66.92	\$ 4.68		\$ 77.08	\$ 77.21	\$ 5.40	
\$ 46.36	\$ 46.49	\$ 3.25		\$ 56.65	\$ 56.78	\$ 3.97		\$ 66.93	\$ 67.07	\$ 4.69		\$ 77.22	\$ 77.35	\$ 5.41	
\$ 46.50	\$ 46.64	\$ 3.26		\$ 56.79	\$ 56.92	\$ 3.98		\$ 67.08	\$ 67.21	\$ 4.70		\$ 77.36	\$ 77.49	\$ 5.42	
\$ 46.65	\$ 46.78	\$ 3.27		\$ 56.93	\$ 57.07	\$ 3.99		\$ 67.22	\$ 67.35	\$ 4.71		\$ 77.50	\$ 77.64	\$ 5.43	
\$ 46.79	\$ 46.92	\$ 3.28		\$ 57.08	\$ 57.21	\$ 4.00		\$ 67.36	\$ 67.49	\$ 4.72		\$ 77.65	\$ 77.78	\$ 5.44	
\$ 46.93	\$ 47.07	\$ 3.29		\$ 57.22	\$ 57.35	\$ 4.01		\$ 67.50	\$ 67.64	\$ 4.73		\$ 77.79	\$ 77.92	\$ 5.45	
\$ 47.08	\$ 47.21	\$ 3.30		\$ 57.36	\$ 57.49	\$ 4.02		\$ 67.65	\$ 67.78	\$ 4.74		\$ 77.93	\$ 78.07	\$ 5.46	
\$ 47.22	\$ 47.35	\$ 3.31		\$ 57.50	\$ 57.64	\$ 4.03		\$ 67.79	\$ 67.92	\$ 4.75		\$ 78.08	\$ 78.21	\$ 5.47	
\$ 47.36	\$ 47.49	\$ 3.32		\$ 57.65	\$ 57.78	\$ 4.04		\$ 67.93	\$ 68.07	\$ 4.76		\$ 78.22	\$ 78.35	\$ 5.48	
\$ 47.50	\$ 47.64	\$ 3.33		\$ 57.79	\$ 57.92	\$ 4.05		\$ 68.08	\$ 68.21	\$ 4.77		\$ 78.36	\$ 78.49	\$ 5.49	
\$ 47.65	\$ 47.78	\$ 3.34		\$ 57.93	\$ 58.07	\$ 4.06		\$ 68.22	\$ 68.35	\$ 4.78		\$ 78.50	\$ 78.64	\$ 5.50	
\$ 47.79	\$ 47.92	\$ 3.35		\$ 58.08	\$ 58.21	\$ 4.07		\$ 68.36	\$ 68.49	\$ 4.79		\$ 78.65	\$ 78.78	\$ 5.51	
\$ 47.93	\$ 48.07	\$ 3.36		\$ 58.22	\$ 58.35	\$ 4.08		\$ 68.50	\$ 68.64	\$ 4.80		\$ 78.79	\$ 78.92	\$ 5.52	

Price Range			Tax	Price Range			Tax	Price Range			Tax
\$78.93	\$79.07	\$5.53		\$89.22	\$89.35	\$6.25		\$99.50	\$99.64	\$6.97	
\$79.08	\$79.21	\$5.54		\$89.36	\$89.49	\$6.26		\$99.65	\$99.78	\$6.98	
\$79.22	\$79.35	\$5.55		\$89.50	\$89.64	\$6.27		\$99.79	\$99.92	\$6.99	
\$79.36	\$79.49	\$5.56		\$89.65	\$89.78	\$6.28		\$99.93	\$100.07	\$7.00	
\$79.50	\$79.64	\$5.57		\$89.79	\$89.92	\$6.29					
\$79.65	\$79.78	\$5.58		\$89.93	\$90.07	\$6.30					
\$79.79	\$79.92	\$5.59		\$90.08	\$90.21	\$6.31					
\$79.93	\$80.07	\$5.60		\$90.22	\$90.35	\$6.32					
\$80.08	\$80.21	\$5.61		\$90.36	\$90.49	\$6.33					
\$80.22	\$80.35	\$5.62		\$90.50	\$90.64	\$6.34					
\$80.36	\$80.49	\$5.63		\$90.65	\$90.78	\$6.35					
\$80.50	\$80.64	\$5.64		\$90.79	\$90.92	\$6.36					
\$80.65	\$80.78	\$5.65		\$90.93	\$91.07	\$6.37					
\$80.79	\$80.92	\$5.66		\$91.08	\$91.21	\$6.38					
\$80.93	\$81.07	\$5.67		\$91.22	\$91.35	\$6.39					
\$81.08	\$81.21	\$5.68		\$91.36	\$91.49	\$6.40					
\$81.22	\$81.35	\$5.69		\$91.50	\$91.64	\$6.41					
\$81.36	\$81.49	\$5.70		\$91.65	\$91.78	\$6.42					
\$81.50	\$81.64	\$5.71		\$91.79	\$91.92	\$6.43					
\$81.65	\$81.78	\$5.72		\$91.93	\$92.07	\$6.44					
\$81.79	\$81.92	\$5.73		\$92.08	\$92.21	\$6.45					
\$81.93	\$82.07	\$5.74		\$92.22	\$92.35	\$6.46					
\$82.08	\$82.21	\$5.75		\$92.36	\$92.49	\$6.47					
\$82.22	\$82.35	\$5.76		\$92.50	\$92.64	\$6.48					
\$82.36	\$82.49	\$5.77		\$92.65	\$92.78	\$6.49					
\$82.50	\$82.64	\$5.78		\$92.79	\$92.92	\$6.50					
\$82.65	\$82.78	\$5.79		\$92.93	\$93.07	\$6.51					
\$82.79	\$82.92	\$5.80		\$93.08	\$93.21	\$6.52					
\$82.93	\$83.07	\$5.81		\$93.22	\$93.35	\$6.53					
\$83.08	\$83.21	\$5.82		\$93.36	\$93.49	\$6.54					
\$83.22	\$83.35	\$5.83		\$93.50	\$93.64	\$6.55					
\$83.36	\$83.49	\$5.84		\$93.65	\$93.78	\$6.56					
\$83.50	\$83.64	\$5.85		\$93.79	\$93.92	\$6.57					
\$83.65	\$83.78	\$5.86		\$93.93	\$94.07	\$6.58					
\$83.79	\$83.92	\$5.87		\$94.08	\$94.21	\$6.59					
\$83.93	\$84.07	\$5.88		\$94.22	\$94.35	\$6.60					
\$84.08	\$84.21	\$5.89		\$94.36	\$94.49	\$6.61					
\$84.22	\$84.35	\$5.90		\$94.50	\$94.64	\$6.62					
\$84.36	\$84.49	\$5.91		\$94.65	\$94.78	\$6.63					
\$84.50	\$84.64	\$5.92		\$94.79	\$94.92	\$6.64					
\$84.65	\$84.78	\$5.93		\$94.93	\$95.07	\$6.65					
\$84.79	\$84.92	\$5.94		\$95.08	\$95.21	\$6.66					
\$84.93	\$85.07	\$5.95		\$95.22	\$95.35	\$6.67					
\$85.08	\$85.21	\$5.96		\$95.36	\$95.49	\$6.68					
\$85.22	\$85.35	\$5.97		\$95.50	\$95.64	\$6.69					
\$85.36	\$85.49	\$5.98		\$95.65	\$95.78	\$6.70					
\$85.50	\$85.64	\$5.99		\$95.79	\$95.92	\$6.71					
\$85.65	\$85.78	\$6.00		\$95.93	\$96.07	\$6.72					
\$85.79	\$85.92	\$6.01		\$96.08	\$96.21	\$6.73					
\$85.93	\$86.07	\$6.02		\$96.22	\$96.35	\$6.74					
\$86.08	\$86.21	\$6.03		\$96.36	\$96.49	\$6.75					
\$86.22	\$86.35	\$6.04		\$96.50	\$96.64	\$6.76					
\$86.36	\$86.49	\$6.05		\$96.65	\$96.78	\$6.77					
\$86.50	\$86.64	\$6.06		\$96.79	\$96.92	\$6.78					
\$86.65	\$86.78	\$6.07		\$96.93	\$97.07	\$6.79					
\$86.79	\$86.92	\$6.08		\$97.08	\$97.21	\$6.80					
\$86.93	\$87.07	\$6.09		\$97.22	\$97.35	\$6.81					
\$87.08	\$87.21	\$6.10		\$97.36	\$97.49	\$6.82					
\$87.22	\$87.35	\$6.11		\$97.50	\$97.64	\$6.83					
\$87.36	\$87.49	\$6.12		\$97.65	\$97.78	\$6.84					
\$87.50	\$87.64	\$6.13		\$97.79	\$97.92	\$6.85					
\$87.65	\$87.78	\$6.14		\$97.93	\$98.07	\$6.86					
\$87.79	\$87.92	\$6.15		\$98.08	\$98.21	\$6.87					
\$87.93	\$88.07	\$6.16		\$98.22	\$98.35	\$6.88					
\$88.08	\$88.21	\$6.17		\$98.36	\$98.49	\$6.89					
\$88.22	\$88.35	\$6.18		\$98.50	\$98.64	\$6.90					
\$88.36	\$88.49	\$6.19		\$98.65	\$98.78	\$6.91					
\$88.50	\$88.64	\$6.20		\$98.79	\$98.92	\$6.92					
\$88.65	\$88.78	\$6.21		\$98.93	\$99.07	\$6.93					
\$88.79	\$88.92	\$6.22		\$99.08	\$99.21	\$6.94					
\$88.93	\$89.07	\$6.23		\$99.22	\$99.35	\$6.95					
\$89.08	\$89.21	\$6.24		\$99.36	\$99.49	\$6.96					



STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE
**8% SALES, LOCAL TAXES AND
ACCOMMODATIONS COMPUTATION SCHEDULE**

ST-263-C

(Rev. 5/25/07)
5065

Price Range Tax			Price Range Tax			Price Range Tax			Price Range Tax		
\$0.11	\$0.18	\$0.01	\$8.19	\$8.31	\$0.66	\$16.32	\$16.43	\$1.31	\$24.44	\$24.56	\$1.96
\$0.19	\$0.31	\$0.02	\$8.32	\$8.43	\$0.67	\$16.44	\$16.56	\$1.32	\$24.57	\$24.68	\$1.97
\$0.32	\$0.43	\$0.03	\$8.44	\$8.56	\$0.68	\$16.57	\$16.68	\$1.33	\$24.69	\$24.81	\$1.98
\$0.44	\$0.56	\$0.04	\$8.57	\$8.68	\$0.69	\$16.69	\$16.81	\$1.34	\$24.82	\$24.93	\$1.99
\$0.57	\$0.68	\$0.05	\$8.69	\$8.81	\$0.70	\$16.82	\$16.93	\$1.35	\$24.94	\$25.06	\$2.00
\$0.69	\$0.81	\$0.06	\$8.82	\$8.93	\$0.71	\$16.94	\$17.06	\$1.36	\$25.07	\$25.18	\$2.01
\$0.82	\$0.93	\$0.07	\$8.94	\$9.06	\$0.72	\$17.07	\$17.18	\$1.37	\$25.19	\$25.31	\$2.02
\$0.94	\$1.06	\$0.08	\$9.07	\$9.18	\$0.73	\$17.19	\$17.31	\$1.38	\$25.32	\$25.43	\$2.03
\$1.07	\$1.18	\$0.09	\$9.19	\$9.31	\$0.74	\$17.32	\$17.43	\$1.39	\$25.44	\$25.56	\$2.04
\$1.19	\$1.31	\$0.10	\$9.32	\$9.43	\$0.75	\$17.44	\$17.56	\$1.40	\$25.57	\$25.68	\$2.05
\$1.32	\$1.43	\$0.11	\$9.44	\$9.56	\$0.76	\$17.57	\$17.68	\$1.41	\$25.69	\$25.81	\$2.06
\$1.44	\$1.56	\$0.12	\$9.57	\$9.68	\$0.77	\$17.69	\$17.81	\$1.42	\$25.82	\$25.93	\$2.07
\$1.57	\$1.68	\$0.13	\$9.69	\$9.81	\$0.78	\$17.82	\$17.93	\$1.43	\$25.94	\$26.06	\$2.08
\$1.69	\$1.81	\$0.14	\$9.82	\$9.93	\$0.79	\$17.94	\$18.06	\$1.44	\$26.07	\$26.18	\$2.09
\$1.82	\$1.93	\$0.15	\$9.94	\$10.06	\$0.80	\$18.07	\$18.18	\$1.45	\$26.19	\$26.31	\$2.10
\$1.94	\$2.06	\$0.16	\$10.07	\$10.18	\$0.81	\$18.19	\$18.31	\$1.46	\$26.32	\$26.43	\$2.11
\$2.07	\$2.18	\$0.17	\$10.19	\$10.31	\$0.82	\$18.32	\$18.43	\$1.47	\$26.44	\$26.56	\$2.12
\$2.19	\$2.31	\$0.18	\$10.32	\$10.43	\$0.83	\$18.44	\$18.56	\$1.48	\$26.57	\$26.68	\$2.13
\$2.32	\$2.43	\$0.19	\$10.44	\$10.56	\$0.84	\$18.57	\$18.68	\$1.49	\$26.69	\$26.81	\$2.14
\$2.44	\$2.56	\$0.20	\$10.57	\$10.68	\$0.85	\$18.69	\$18.81	\$1.50	\$26.82	\$26.93	\$2.15
\$2.57	\$2.68	\$0.21	\$10.69	\$10.81	\$0.86	\$18.82	\$18.93	\$1.51	\$26.94	\$27.06	\$2.16
\$2.69	\$2.81	\$0.22	\$10.82	\$10.93	\$0.87	\$18.94	\$19.06	\$1.52	\$27.07	\$27.18	\$2.17
\$2.82	\$2.93	\$0.23	\$10.94	\$11.06	\$0.88	\$19.07	\$19.18	\$1.53	\$27.19	\$27.31	\$2.18
\$2.94	\$3.06	\$0.24	\$11.07	\$11.18	\$0.89	\$19.19	\$19.31	\$1.54	\$27.32	\$27.43	\$2.19
\$3.07	\$3.18	\$0.25	\$11.19	\$11.31	\$0.90	\$19.32	\$19.43	\$1.55	\$27.44	\$27.56	\$2.20
\$3.19	\$3.31	\$0.26	\$11.32	\$11.43	\$0.91	\$19.44	\$19.56	\$1.56	\$27.57	\$27.68	\$2.21
\$3.32	\$3.43	\$0.27	\$11.44	\$11.56	\$0.92	\$19.57	\$19.68	\$1.57	\$27.69	\$27.81	\$2.22
\$3.44	\$3.56	\$0.28	\$11.57	\$11.68	\$0.93	\$19.69	\$19.81	\$1.58	\$27.82	\$27.93	\$2.23
\$3.57	\$3.68	\$0.29	\$11.69	\$11.81	\$0.94	\$19.82	\$19.93	\$1.59	\$27.94	\$28.06	\$2.24
\$3.69	\$3.81	\$0.30	\$11.82	\$11.93	\$0.95	\$19.94	\$20.06	\$1.60	\$28.07	\$28.18	\$2.25
\$3.82	\$3.93	\$0.31	\$11.94	\$12.06	\$0.96	\$20.07	\$20.18	\$1.61	\$28.19	\$28.31	\$2.26
\$3.94	\$4.06	\$0.32	\$12.07	\$12.18	\$0.97	\$20.19	\$20.31	\$1.62	\$28.32	\$28.43	\$2.27
\$4.07	\$4.18	\$0.33	\$12.19	\$12.31	\$0.98	\$20.32	\$20.43	\$1.63	\$28.44	\$28.56	\$2.28
\$4.19	\$4.31	\$0.34	\$12.32	\$12.43	\$0.99	\$20.44	\$20.56	\$1.64	\$28.57	\$28.68	\$2.29
\$4.32	\$4.43	\$0.35	\$12.44	\$12.56	\$1.00	\$20.57	\$20.68	\$1.65	\$28.69	\$28.81	\$2.30
\$4.44	\$4.56	\$0.36	\$12.57	\$12.68	\$1.01	\$20.69	\$20.81	\$1.66	\$28.82	\$28.93	\$2.31
\$4.57	\$4.68	\$0.37	\$12.69	\$12.81	\$1.02	\$20.82	\$20.93	\$1.67	\$28.94	\$29.06	\$2.32
\$4.69	\$4.81	\$0.38	\$12.82	\$12.93	\$1.03	\$20.94	\$21.06	\$1.68	\$29.07	\$29.18	\$2.33
\$4.82	\$4.93	\$0.39	\$12.94	\$13.06	\$1.04	\$21.07	\$21.18	\$1.69	\$29.19	\$29.31	\$2.34
\$4.94	\$5.06	\$0.40	\$13.07	\$13.18	\$1.05	\$21.19	\$21.31	\$1.70	\$29.32	\$29.43	\$2.35
\$5.07	\$5.18	\$0.41	\$13.19	\$13.31	\$1.06	\$21.32	\$21.43	\$1.71	\$29.44	\$29.56	\$2.36
\$5.19	\$5.31	\$0.42	\$13.32	\$13.43	\$1.07	\$21.44	\$21.56	\$1.72	\$29.57	\$29.68	\$2.37
\$5.32	\$5.43	\$0.43	\$13.44	\$13.56	\$1.08	\$21.57	\$21.68	\$1.73	\$29.69	\$29.81	\$2.38
\$5.44	\$5.56	\$0.44	\$13.57	\$13.68	\$1.09	\$21.69	\$21.81	\$1.74	\$29.82	\$29.93	\$2.39
\$5.57	\$5.68	\$0.45	\$13.69	\$13.81	\$1.10	\$21.82	\$21.93	\$1.75	\$29.94	\$30.06	\$2.40
\$5.69	\$5.81	\$0.46	\$13.82	\$13.93	\$1.11	\$21.94	\$22.06	\$1.76	\$30.07	\$30.18	\$2.41
\$5.82	\$5.93	\$0.47	\$13.94	\$14.06	\$1.12	\$22.07	\$22.18	\$1.77	\$30.19	\$30.31	\$2.42
\$5.94	\$6.06	\$0.48	\$14.07	\$14.18	\$1.13	\$22.19	\$22.31	\$1.78	\$30.32	\$30.43	\$2.43
\$6.07	\$6.18	\$0.49	\$14.19	\$14.31	\$1.14	\$22.32	\$22.43	\$1.79	\$30.44	\$30.56	\$2.44
\$6.19	\$6.31	\$0.50	\$14.32	\$14.43	\$1.15	\$22.44	\$22.56	\$1.80	\$30.57	\$30.68	\$2.45
\$6.32	\$6.43	\$0.51	\$14.44	\$14.56	\$1.16	\$22.57	\$22.68	\$1.81	\$30.69	\$30.81	\$2.46
\$6.44	\$6.56	\$0.52	\$14.57	\$14.68	\$1.17	\$22.69	\$22.81	\$1.82	\$30.82	\$30.93	\$2.47
\$6.57	\$6.68	\$0.53	\$14.69	\$14.81	\$1.18	\$22.82	\$22.93	\$1.83	\$30.94	\$31.06	\$2.48
\$6.69	\$6.81	\$0.54	\$14.82	\$14.93	\$1.19	\$22.94	\$23.06	\$1.84	\$31.07	\$31.18	\$2.49
\$6.82	\$6.93	\$0.55	\$14.94	\$15.06	\$1.20	\$23.07	\$23.18	\$1.85	\$31.19	\$31.31	\$2.50
\$6.94	\$7.06	\$0.56	\$15.07	\$15.18	\$1.21	\$23.19	\$23.31	\$1.86	\$31.32	\$31.43	\$2.51
\$7.07	\$7.18	\$0.57	\$15.19	\$15.31	\$1.22	\$23.32	\$23.43	\$1.87	\$31.44	\$31.56	\$2.52
\$7.19	\$7.31	\$0.58	\$15.32	\$15.43	\$1.23	\$23.44	\$23.56	\$1.88	\$31.57	\$31.68	\$2.53
\$7.32	\$7.43	\$0.59	\$15.44	\$15.56	\$1.24	\$23.57	\$23.68	\$1.89	\$31.69	\$31.81	\$2.54
\$7.44	\$7.56	\$0.60	\$15.57	\$15.68	\$1.25	\$23.69	\$23.81	\$1.90	\$31.82	\$31.93	\$2.55
\$7.57	\$7.68	\$0.61	\$15.69	\$15.81	\$1.26	\$23.82	\$23.93	\$1.91	\$31.94	\$32.06	\$2.56
\$7.69	\$7.81	\$0.62	\$15.82	\$15.93	\$1.27	\$23.94	\$24.06	\$1.92	\$32.07	\$32.18	\$2.57
\$7.82	\$7.93	\$0.63	\$15.94	\$16.06	\$1.28	\$24.07	\$24.18	\$1.93	\$32.19	\$32.31	\$2.58
\$7.94	\$8.06	\$0.64	\$16.07	\$16.18	\$1.29	\$24.19	\$24.31	\$1.94	\$32.32	\$32.43	\$2.59
\$8.07	\$8.18	\$0.65	\$16.19	\$16.31	\$1.30	\$24.32	\$24.43	\$1.95	\$32.44	\$32.56	\$2.60

Price Range			Tax	Price Range			Tax	Price Range			Tax	Price Range			Tax
\$44.09	\$44.24	\$2.65		\$55.92	\$56.08	\$3.36		\$67.92	\$68.08	\$4.08		\$79.92	\$80.08	\$4.80	
\$44.25	\$44.41	\$2.66		\$56.09	\$56.24	\$3.37		\$68.09	\$68.24	\$4.09		\$80.09	\$80.24	\$4.81	
\$44.42	\$44.58	\$2.67		\$56.25	\$56.41	\$3.38		\$68.25	\$68.41	\$4.10		\$80.25	\$80.41	\$4.82	
\$44.59	\$44.74	\$2.68		\$56.42	\$56.58	\$3.39		\$68.42	\$68.58	\$4.11		\$80.42	\$80.58	\$4.83	
\$44.75	\$44.91	\$2.69		\$56.59	\$56.74	\$3.40		\$68.59	\$68.74	\$4.12		\$80.59	\$80.74	\$4.84	
\$44.92	\$45.08	\$2.70		\$56.75	\$56.91	\$3.41		\$68.75	\$68.91	\$4.13		\$80.75	\$80.91	\$4.85	
\$45.09	\$45.24	\$2.71		\$56.92	\$57.08	\$3.42		\$68.92	\$69.08	\$4.14		\$80.92	\$81.08	\$4.86	
\$45.25	\$45.41	\$2.72		\$57.09	\$57.24	\$3.43		\$69.09	\$69.24	\$4.15		\$81.09	\$81.24	\$4.87	
\$45.42	\$45.58	\$2.73		\$57.25	\$57.41	\$3.44		\$69.25	\$69.41	\$4.16		\$81.25	\$81.41	\$4.88	
\$45.59	\$45.74	\$2.74		\$57.42	\$57.58	\$3.45		\$69.42	\$69.58	\$4.17		\$81.42	\$81.58	\$4.89	
\$45.75	\$45.91	\$2.75		\$57.59	\$57.74	\$3.46		\$69.59	\$69.74	\$4.18		\$81.59	\$81.74	\$4.90	
\$45.92	\$46.08	\$2.76		\$57.75	\$57.91	\$3.47		\$69.75	\$69.91	\$4.19		\$81.75	\$81.91	\$4.91	
\$46.09	\$46.24	\$2.77		\$57.92	\$58.08	\$3.48		\$69.92	\$70.08	\$4.20		\$81.92	\$82.08	\$4.92	
\$46.25	\$46.41	\$2.78		\$58.09	\$58.24	\$3.49		\$70.09	\$70.24	\$4.21		\$82.09	\$82.24	\$4.93	
\$46.42	\$46.58	\$2.79		\$58.25	\$58.41	\$3.50		\$70.25	\$70.41	\$4.22		\$82.25	\$82.41	\$4.94	
\$46.59	\$46.74	\$2.80		\$58.42	\$58.58	\$3.51		\$70.42	\$70.58	\$4.23		\$82.42	\$82.58	\$4.95	
\$46.75	\$46.91	\$2.81		\$58.59	\$58.74	\$3.52		\$70.59	\$70.74	\$4.24		\$82.59	\$82.74	\$4.96	
\$46.92	\$47.08	\$2.82		\$58.75	\$58.91	\$3.53		\$70.75	\$70.91	\$4.25		\$82.75	\$82.91	\$4.97	
\$47.09	\$47.24	\$2.83		\$58.92	\$59.08	\$3.54		\$70.92	\$71.08	\$4.26		\$82.92	\$83.08	\$4.98	
\$47.25	\$47.41	\$2.84		\$59.09	\$59.24	\$3.55		\$71.09	\$71.24	\$4.27		\$83.09	\$83.24	\$4.99	
\$47.42	\$47.58	\$2.85		\$59.25	\$59.41	\$3.56		\$71.25	\$71.41	\$4.28		\$83.25	\$83.41	\$5.00	
\$47.59	\$47.74	\$2.86		\$59.42	\$59.58	\$3.57		\$71.42	\$71.58	\$4.29		\$83.42	\$83.58	\$5.01	
\$47.75	\$47.91	\$2.87		\$59.59	\$59.74	\$3.58		\$71.59	\$71.74	\$4.30		\$83.59	\$83.74	\$5.02	
\$47.92	\$48.08	\$2.88		\$59.75	\$59.91	\$3.59		\$71.75	\$71.91	\$4.31		\$83.75	\$83.91	\$5.03	
\$48.09	\$48.24	\$2.89		\$59.92	\$60.08	\$3.60		\$71.92	\$72.08	\$4.32		\$83.92	\$84.08	\$5.04	
\$48.25	\$48.41	\$2.90		\$60.09	\$60.24	\$3.61		\$72.09	\$72.24	\$4.33		\$84.09	\$84.24	\$5.05	
\$48.42	\$48.58	\$2.91		\$60.25	\$60.41	\$3.62		\$72.25	\$72.41	\$4.34		\$84.25	\$84.41	\$5.06	
\$48.59	\$48.74	\$2.92		\$60.42	\$60.58	\$3.63		\$72.42	\$72.58	\$4.35		\$84.42	\$84.58	\$5.07	
\$48.75	\$48.91	\$2.93		\$60.59	\$60.74	\$3.64		\$72.59	\$72.74	\$4.36		\$84.59	\$84.74	\$5.08	
\$48.92	\$49.08	\$2.94		\$60.75	\$60.91	\$3.65		\$72.75	\$72.91	\$4.37		\$84.75	\$84.91	\$5.09	
\$49.09	\$49.24	\$2.95		\$60.92	\$61.08	\$3.66		\$72.92	\$73.08	\$4.38		\$84.92	\$85.08	\$5.10	
\$49.25	\$49.41	\$2.96		\$61.09	\$61.24	\$3.67		\$73.09	\$73.24	\$4.39		\$85.09	\$85.24	\$5.11	
\$49.42	\$49.58	\$2.97		\$61.25	\$61.41	\$3.68		\$73.25	\$73.41	\$4.40		\$85.25	\$85.41	\$5.12	
\$49.59	\$49.74	\$2.98		\$61.42	\$61.58	\$3.69		\$73.42	\$73.58	\$4.41		\$85.42	\$85.58	\$5.13	
\$49.75	\$49.91	\$2.99		\$61.59	\$61.74	\$3.70		\$73.59	\$73.74	\$4.42		\$85.59	\$85.74	\$5.14	
\$49.92	\$50.08	\$3.00		\$61.75	\$61.91	\$3.71		\$73.75	\$73.91	\$4.43		\$85.75	\$85.91	\$5.15	
\$50.09	\$50.24	\$3.01		\$61.92	\$62.08	\$3.72		\$73.92	\$74.08	\$4.44		\$85.92	\$86.08	\$5.16	
\$50.25	\$50.41	\$3.02		\$62.09	\$62.24	\$3.73		\$74.09	\$74.24	\$4.45		\$86.09	\$86.24	\$5.17	
\$50.42	\$50.58	\$3.03		\$62.25	\$62.41	\$3.74		\$74.25	\$74.41	\$4.46		\$86.25	\$86.41	\$5.18	
\$50.59	\$50.74	\$3.04		\$62.42	\$62.58	\$3.75		\$74.42	\$74.58	\$4.47		\$86.42	\$86.58	\$5.19	
\$50.75	\$50.91	\$3.05		\$62.59	\$62.74	\$3.76		\$74.59	\$74.74	\$4.48		\$86.59	\$86.74	\$5.20	
\$50.92	\$51.08	\$3.06		\$62.75	\$62.91	\$3.77		\$74.75	\$74.91	\$4.49		\$86.75	\$86.91	\$5.21	
\$51.09	\$51.24	\$3.07		\$62.92	\$63.08	\$3.78		\$74.92	\$75.08	\$4.50		\$86.92	\$87.08	\$5.22	
\$51.25	\$51.41	\$3.08		\$63.09	\$63.24	\$3.79		\$75.09	\$75.24	\$4.51		\$87.09	\$87.24	\$5.23	
\$51.42	\$51.58	\$3.09		\$63.25	\$63.41	\$3.80		\$75.25	\$75.41	\$4.52		\$87.25	\$87.41	\$5.24	
\$51.59	\$51.74	\$3.10		\$63.42	\$63.58	\$3.81		\$75.42	\$75.58	\$4.53		\$87.42	\$87.58	\$5.25	
\$51.75	\$51.91	\$3.11		\$63.59	\$63.74	\$3.82		\$75.59	\$75.74	\$4.54		\$87.59	\$87.74	\$5.26	
\$51.92	\$52.08	\$3.12		\$63.75	\$63.91	\$3.83		\$75.75	\$75.91	\$4.55		\$87.75	\$87.91	\$5.27	
\$52.09	\$52.24	\$3.13		\$63.92	\$64.08	\$3.84		\$75.92	\$76.08	\$4.56		\$87.92	\$88.08	\$5.28	
\$52.25	\$52.41	\$3.14		\$64.09	\$64.24	\$3.85		\$76.09	\$76.24	\$4.57		\$88.09	\$88.24	\$5.29	
\$52.42	\$52.58	\$3.15		\$64.25	\$64.41	\$3.86		\$76.25	\$76.41	\$4.58		\$88.25	\$88.41	\$5.30	
\$52.59	\$52.74	\$3.16		\$64.42	\$64.58	\$3.87		\$76.42	\$76.58	\$4.59		\$88.42	\$88.58	\$5.31	
\$52.75	\$52.91	\$3.17		\$64.59	\$64.74	\$3.88		\$76.59	\$76.74	\$4.60		\$88.59	\$88.74	\$5.32	
\$52.92	\$53.08	\$3.18		\$64.75	\$64.91	\$3.89		\$76.75	\$76.91	\$4.61		\$88.75	\$88.91	\$5.33	
\$53.09	\$53.24	\$3.19		\$64.92	\$65.08	\$3.90		\$76.92	\$77.08	\$4.62		\$88.92	\$89.08	\$5.34	
\$53.25	\$53.41	\$3.20		\$65.09	\$65.24	\$3.91		\$77.09	\$77.24	\$4.63		\$89.09	\$89.24	\$5.35	
\$53.42	\$53.58	\$3.21		\$65.25	\$65.41	\$3.92		\$77.25	\$77.41	\$4.64		\$89.25	\$89.41	\$5.36	
\$53.59	\$53.74	\$3.22		\$65.42	\$65.58	\$3.93		\$77.42	\$77.58	\$4.65		\$89.42	\$89.58	\$5.37	
\$53.75	\$53.91	\$3.23		\$65.59	\$65.74	\$3.94		\$77.59	\$77.74	\$4.66		\$89.59	\$89.74	\$5.38	
\$53.92	\$54.08	\$3.24		\$65.75	\$65.91	\$3.95		\$77.75	\$77.91	\$4.67		\$89.75	\$89.91	\$5.39	
\$54.09	\$54.24	\$3.25		\$65.92	\$66.08	\$3.96		\$77.92	\$78.08	\$4.68		\$89.92	\$90.08	\$5.40	
\$54.25	\$54.41	\$3.26		\$66.09	\$66.24	\$3.97		\$78.09	\$78.24	\$4.69		\$90.09	\$90.24	\$5.41	
\$54.42	\$54.58	\$3.27		\$66.25	\$66.41	\$3.98		\$78.25	\$78.41	\$4.70		\$90.25	\$90.41	\$5.42	
\$54.59	\$54.74	\$3.28		\$66.42	\$66.58	\$3.99		\$78.42	\$78.58	\$4.71		\$90.42	\$90.58	\$5.43	
\$54.75	\$54.91	\$3.29		\$66.59	\$66.74	\$4.00		\$78.59	\$78.74	\$4.72		\$90.59	\$90.74	\$5.44	
\$54.92	\$55.08	\$3.30		\$66.75	\$66.91	\$4.01		\$78.75	\$78.91	\$4.73		\$90.75	\$90.91	\$5.45	
\$55.09	\$55.24	\$3.31		\$66.92	\$67.08	\$4.02		\$78.92	\$79.08	\$4.74		\$90.92	\$91.08	\$5.46	
\$55.25	\$55.41	\$3.32		\$67.09	\$67.24	\$4.03		\$79.09	\$79.24	\$4.75		\$91.09	\$91.24	\$5.47	
\$55.42	\$55.58	\$3.33		\$67.25	\$67.41	\$4.04		\$79.25	\$79.41	\$4.76		\$91.25	\$91.41	\$5.48	
\$55.59	\$55.74	\$3.34		\$67.42	\$67.58	\$4.05		\$79.42	\$79.58	\$4.77		\$91.42	\$91.58	\$5.49	
\$55.75	\$55.91	\$3.35		\$67.59	\$67.74	\$4.06		\$79.59	\$79.74	\$4.78		\$91.59	\$91.74	\$5.50	
\$55.92	\$56.08	\$3.36		\$67.75	\$67.91	\$4.07		\$79.75	\$79.91	\$4.79		\$91.75	\$91.91	\$5.51	
56.09	56.24	3.37		67.92	68.08	4.08		79.92	80.08	4.80		91.92	92.08	5.52	

Price Range			Tax	Price Range			Tax	Price Range			Tax	Price Range			Tax
\$67.57	\$67.68	\$ 5.41		\$76.32	\$76.43	\$6.11		\$ 85.07	\$85.18	\$ 6.81		\$ 93.82	\$93.93	\$ 7.51	
\$67.69	\$67.81	\$ 5.42		\$76.44	\$76.56	\$6.12		\$ 85.19	\$85.31	\$ 6.82		\$ 93.94	\$94.06	\$ 7.52	
\$67.82	\$67.93	\$ 5.43		\$76.57	\$76.68	\$6.13		\$ 85.32	\$85.43	\$ 6.83		\$ 94.07	\$94.18	\$ 7.53	
\$67.94	\$68.06	\$ 5.44		\$76.69	\$76.81	\$6.14		\$ 85.44	\$85.56	\$ 6.84		\$ 94.19	\$94.31	\$ 7.54	
\$68.07	\$68.18	\$ 5.45		\$76.82	\$76.93	\$6.15		\$ 85.57	\$85.68	\$ 6.85		\$ 94.32	\$94.43	\$ 7.55	
\$68.19	\$68.31	\$ 5.46		\$76.94	\$77.06	\$6.16		\$ 85.69	\$85.81	\$ 6.86		\$ 94.44	\$94.56	\$ 7.56	
\$68.32	\$68.43	\$ 5.47		\$77.07	\$77.18	\$6.17		\$ 85.82	\$85.93	\$ 6.87		\$ 94.57	\$94.68	\$ 7.57	
\$68.44	\$68.56	\$ 5.48		\$77.19	\$77.31	\$6.18		\$ 85.94	\$86.06	\$ 6.88		\$ 94.69	\$94.81	\$ 7.58	
\$68.57	\$68.68	\$ 5.49		\$77.32	\$77.43	\$6.19		\$ 86.07	\$86.18	\$ 6.89		\$ 94.82	\$94.93	\$ 7.59	
\$68.69	\$68.81	\$ 5.50		\$77.44	\$77.56	\$6.20		\$ 86.19	\$86.31	\$ 6.90		\$ 94.94	\$95.06	\$ 7.60	
\$68.82	\$68.93	\$ 5.51		\$77.57	\$77.68	\$6.21		\$ 86.32	\$86.43	\$ 6.91		\$ 95.07	\$95.18	\$ 7.61	
\$68.94	\$69.06	\$ 5.52		\$77.69	\$77.81	\$6.22		\$ 86.44	\$86.56	\$ 6.92		\$ 95.19	\$95.31	\$ 7.62	
\$69.07	\$69.18	\$ 5.53		\$77.82	\$77.93	\$6.23		\$ 86.57	\$86.68	\$ 6.93		\$ 95.32	\$95.43	\$ 7.63	
\$69.19	\$69.31	\$ 5.54		\$77.94	\$78.06	\$6.24		\$ 86.69	\$86.81	\$ 6.94		\$ 95.44	\$95.56	\$ 7.64	
\$69.32	\$69.43	\$ 5.55		\$78.07	\$78.18	\$6.25		\$ 86.82	\$86.93	\$ 6.95		\$ 95.57	\$95.68	\$ 7.65	
\$69.44	\$69.56	\$ 5.56		\$78.19	\$78.31	\$6.26		\$ 86.94	\$87.06	\$ 6.96		\$ 95.69	\$95.81	\$ 7.66	
\$69.57	\$69.68	\$ 5.57		\$78.32	\$78.43	\$6.27		\$ 87.07	\$87.18	\$ 6.97		\$ 95.82	\$95.93	\$ 7.67	
\$69.69	\$69.81	\$ 5.58		\$78.44	\$78.56	\$6.28		\$ 87.19	\$87.31	\$ 6.98		\$ 95.94	\$96.06	\$ 7.68	
\$69.82	\$69.93	\$ 5.59		\$78.57	\$78.68	\$6.29		\$ 87.32	\$87.43	\$ 6.99		\$ 96.07	\$96.18	\$ 7.69	
\$69.94	\$70.06	\$ 5.60		\$78.69	\$78.81	\$6.30		\$ 87.44	\$87.56	\$ 7.00		\$ 96.19	\$96.31	\$ 7.70	
\$70.07	\$70.18	\$ 5.61		\$78.82	\$78.93	\$6.31		\$ 87.57	\$87.68	\$ 7.01		\$ 96.32	\$96.43	\$ 7.71	
\$70.19	\$70.31	\$ 5.62		\$78.94	\$79.06	\$6.32		\$ 87.69	\$87.81	\$ 7.02		\$ 96.44	\$96.56	\$ 7.72	
\$70.32	\$70.43	\$ 5.63		\$79.07	\$79.18	\$6.33		\$ 87.82	\$87.93	\$ 7.03		\$ 96.57	\$96.68	\$ 7.73	
\$70.44	\$70.56	\$ 5.64		\$79.19	\$79.31	\$6.34		\$ 87.94	\$88.06	\$ 7.04		\$ 96.69	\$96.81	\$ 7.74	
\$70.57	\$70.68	\$ 5.65		\$79.32	\$79.43	\$6.35		\$ 88.07	\$88.18	\$ 7.05		\$ 96.82	\$96.93	\$ 7.75	
\$70.69	\$70.81	\$ 5.66		\$79.44	\$79.56	\$6.36		\$ 88.19	\$88.31	\$ 7.06		\$ 96.94	\$97.06	\$ 7.76	
\$70.82	\$70.93	\$ 5.67		\$79.57	\$79.68	\$6.37		\$ 88.32	\$88.43	\$ 7.07		\$ 97.07	\$97.18	\$ 7.77	
\$70.94	\$71.06	\$ 5.68		\$79.69	\$79.81	\$6.38		\$ 88.44	\$88.56	\$ 7.08		\$ 97.19	\$97.31	\$ 7.78	
\$71.07	\$71.18	\$ 5.69		\$79.82	\$79.93	\$6.39		\$ 88.57	\$88.68	\$ 7.09		\$ 97.32	\$97.43	\$ 7.79	
\$71.19	\$71.31	\$ 5.70		\$79.94	\$80.06	\$6.40		\$ 88.69	\$88.81	\$ 7.10		\$ 97.44	\$97.56	\$ 7.80	
\$71.32	\$71.43	\$ 5.71		\$80.07	\$80.18	\$6.41		\$ 88.82	\$88.93	\$ 7.11		\$ 97.57	\$97.68	\$ 7.81	
\$71.44	\$71.56	\$ 5.72		\$80.19	\$80.31	\$6.42		\$ 88.94	\$89.06	\$ 7.12		\$ 97.69	\$97.81	\$ 7.82	
\$71.57	\$71.68	\$ 5.73		\$80.32	\$80.43	\$6.43		\$ 89.07	\$89.18	\$ 7.13		\$ 97.82	\$97.93	\$ 7.83	
\$71.69	\$71.81	\$ 5.74		\$80.44	\$80.56	\$6.44		\$ 89.19	\$89.31	\$ 7.14		\$ 97.94	\$98.06	\$ 7.84	
\$71.82	\$71.93	\$ 5.75		\$80.57	\$80.68	\$6.45		\$ 89.32	\$89.43	\$ 7.15		\$ 98.07	\$98.18	\$ 7.85	
\$71.94	\$72.06	\$ 5.76		\$80.69	\$80.81	\$6.46		\$ 89.44	\$89.56	\$ 7.16		\$ 98.19	\$98.31	\$ 7.86	
\$72.07	\$72.18	\$ 5.77		\$80.82	\$80.93	\$6.47		\$ 89.57	\$89.68	\$ 7.17		\$ 98.32	\$98.43	\$ 7.87	
\$72.19	\$72.31	\$ 5.78		\$80.94	\$81.06	\$6.48		\$ 89.69	\$89.81	\$ 7.18		\$ 98.44	\$98.56	\$ 7.88	
\$72.32	\$72.43	\$ 5.79		\$81.07	\$81.18	\$6.49		\$ 89.82	\$89.93	\$ 7.19		\$ 98.57	\$98.68	\$ 7.89	
\$72.44	\$72.56	\$ 5.80		\$81.19	\$81.31	\$6.50		\$ 89.94	\$90.06	\$ 7.20		\$ 98.69	\$98.81	\$ 7.90	
\$72.57	\$72.68	\$ 5.81		\$81.32	\$81.43	\$6.51		\$ 90.07	\$90.18	\$ 7.21		\$ 98.82	\$98.93	\$ 7.91	
\$72.69	\$72.81	\$ 5.82		\$81.44	\$81.56	\$6.52		\$ 90.19	\$90.31	\$ 7.22		\$ 98.94	\$99.06	\$ 7.92	
\$72.82	\$72.93	\$ 5.83		\$81.57	\$81.68	\$6.53		\$ 90.32	\$90.43	\$ 7.23		\$ 99.07	\$99.18	\$ 7.93	
\$72.94	\$73.06	\$ 5.84		\$81.69	\$81.81	\$6.54		\$ 90.44	\$90.56	\$ 7.24		\$ 99.19	\$99.31	\$ 7.94	
\$73.07	\$73.18	\$ 5.85		\$81.82	\$81.93	\$6.55		\$ 90.57	\$90.68	\$ 7.25		\$ 99.32	\$99.43	\$ 7.95	
\$73.19	\$73.31	\$ 5.86		\$81.94	\$82.06	\$6.56		\$ 90.69	\$90.81	\$ 7.26		\$ 99.44	\$99.56	\$ 7.96	
\$73.32	\$73.43	\$ 5.87		\$82.07	\$82.18	\$6.57		\$ 90.82	\$90.93	\$ 7.27		\$ 99.57	\$99.68	\$ 7.97	
\$73.44	\$73.56	\$ 5.88		\$82.19	\$82.31	\$6.58		\$ 90.94	\$91.06	\$ 7.28		\$ 99.69	\$99.81	\$ 7.98	
\$73.57	\$73.68	\$ 5.89		\$82.32	\$82.43	\$6.59		\$ 91.07	\$91.18	\$ 7.29		\$ 99.82	\$99.93	\$ 7.99	
\$73.69	\$73.81	\$ 5.90		\$82.44	\$82.56	\$6.60		\$ 91.19	\$91.31	\$ 7.30		\$ 99.94	\$100.06	\$ 8.00	
\$73.82	\$73.93	\$ 5.91		\$82.57	\$82.68	\$6.61		\$ 91.32	\$91.43	\$ 7.31					
\$73.94	\$74.06	\$ 5.92		\$82.69	\$82.81	\$6.62		\$ 91.44	\$91.56	\$ 7.32					
\$74.07	\$74.18	\$ 5.93		\$82.82	\$82.93	\$6.63		\$ 91.57	\$91.68	\$ 7.33					
\$74.19	\$74.31	\$ 5.94		\$82.94	\$83.06	\$6.64		\$ 91.69	\$91.81	\$ 7.34					
\$74.32	\$74.43	\$ 5.95		\$83.07	\$83.18	\$6.65		\$ 91.82	\$91.93	\$ 7.35					
\$74.44	\$74.56	\$ 5.96		\$83.19	\$83.31	\$6.66		\$ 91.94	\$92.06	\$ 7.36					
\$74.57	\$74.68	\$ 5.97		\$83.32	\$83.43	\$6.67		\$ 92.07	\$92.18	\$ 7.37					
\$74.69	\$74.81	\$ 5.98		\$83.44	\$83.56	\$6.68		\$ 92.19	\$92.31	\$ 7.38					
\$74.82	\$74.93	\$ 5.99		\$83.57	\$83.68	\$6.69		\$ 92.32	\$92.43	\$ 7.39					
\$74.94	\$75.06	\$ 6.00		\$83.69	\$83.81	\$6.70		\$ 92.44	\$92.56	\$ 7.40					
\$75.07	\$75.18	\$ 6.01		\$83.82	\$83.93	\$6.71		\$ 92.57	\$92.68	\$ 7.41					
\$75.19	\$75.31	\$ 6.02		\$83.94	\$84.06	\$6.72		\$ 92.69	\$92.81	\$ 7.42					
\$75.32	\$75.43	\$ 6.03		\$84.07	\$84.18	\$6.73		\$ 92.82	\$92.93	\$ 7.43					
\$75.44	\$75.56	\$ 6.04		\$84.19	\$84.31	\$6.74		\$ 92.94	\$93.06	\$ 7.44					
\$75.57	\$75.68	\$ 6.05		\$84.32	\$84.43	\$6.75		\$ 93.07	\$93.18	\$ 7.45					
\$75.69	\$75.81	\$ 6.06		\$84.44	\$84.56	\$6.76		\$ 93.19	\$93.31	\$ 7.46					
\$75.82	\$75.93	\$ 6.07		\$84.57	\$84.68	\$6.77		\$ 93.32	\$93.43	\$ 7.47					
\$75.94	\$76.06	\$ 6.08		\$84.69	\$84.81	\$6.78		\$ 93.44	\$93.56	\$ 7.48					
\$76.07	\$76.18	\$ 6.09		\$84.82	\$84.93	\$6.79		\$ 93.57	\$93.68	\$ 7.49					
\$76.19	\$76.31	\$ 6.10		\$84.94	\$85.06	\$6.80		\$ 93.69	\$93.81	\$ 7.50					



STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE

**8.5% SALES, LOCAL TAXES AND
ACCOMMODATIONS COMPUTATION SCHEDULE**

ST-263-G

(Rev. 5/31/07)
5143

Price Range			Tax	Price Range			Tax	Price Range			Tax	Price Range			Tax
\$0.11	\$0.17	\$0.01		\$7.71	\$7.82	\$0.66		\$15.36	\$15.47	\$1.31		\$23.00	\$23.11	\$1.96	
\$0.18	\$0.29	\$0.02		\$7.83	\$7.94	\$0.67		\$15.48	\$15.58	\$1.32		\$23.12	\$23.23	\$1.97	
\$0.03	\$0.41	\$0.03		\$7.95	\$8.05	\$0.68		\$15.59	\$15.70	\$1.33		\$23.24	\$23.35	\$1.98	
\$0.42	\$0.52	\$0.04		\$8.06	\$8.17	\$0.69		\$15.71	\$15.82	\$1.34		\$23.36	\$23.47	\$1.99	
\$0.53	\$0.64	\$0.05		\$8.18	\$8.29	\$0.70		\$15.83	\$15.94	\$1.35		\$23.48	\$23.58	\$2.00	
\$0.65	\$0.76	\$0.06		\$8.30	\$8.41	\$0.71		\$15.95	\$16.05	\$1.36		\$23.59	\$23.70	\$2.01	
\$0.77	\$0.88	\$0.07		\$8.42	\$8.52	\$0.72		\$16.06	\$16.17	\$1.37		\$23.71	\$23.82	\$2.02	
\$0.89	\$0.99	\$0.08		\$8.53	\$8.64	\$0.73		\$16.18	\$16.29	\$1.38		\$23.83	\$23.94	\$2.03	
\$1.00	\$1.11	\$0.09		\$8.65	\$8.76	\$0.74		\$16.30	\$16.41	\$1.39		\$23.95	\$24.05	\$2.04	
\$1.12	\$1.23	\$0.10		\$8.77	\$8.88	\$0.75		\$16.42	\$16.52	\$1.40		\$24.06	\$24.17	\$2.05	
\$1.24	\$1.35	\$0.11		\$8.89	\$8.99	\$0.76		\$16.53	\$16.64	\$1.41		\$24.18	\$24.29	\$2.06	
\$1.36	\$1.47	\$0.12		\$9.00	\$9.11	\$0.77		\$16.65	\$16.76	\$1.42		\$24.30	\$24.41	\$2.07	
\$1.48	\$1.58	\$0.13		\$9.12	\$9.23	\$0.78		\$16.77	\$16.88	\$1.43		\$24.42	\$24.52	\$2.08	
\$1.59	\$1.70	\$0.14		\$9.24	\$9.35	\$0.79		\$16.89	\$16.99	\$1.44		\$24.53	\$24.64	\$2.09	
\$1.71	\$1.82	\$0.15		\$9.36	\$9.47	\$0.80		\$17.00	\$17.11	\$1.45		\$24.65	\$24.76	\$2.10	
\$1.83	\$1.94	\$0.16		\$9.48	\$9.58	\$0.81		\$17.12	\$17.23	\$1.46		\$24.77	\$24.88	\$2.11	
\$1.95	\$2.05	\$0.17		\$9.59	\$9.70	\$0.82		\$17.24	\$17.35	\$1.47		\$24.89	\$24.99	\$2.12	
\$2.06	\$2.17	\$0.18		\$9.71	\$9.82	\$0.83		\$17.36	\$17.47	\$1.48		\$25.00	\$25.11	\$2.13	
\$2.18	\$2.29	\$0.19		\$9.83	\$9.94	\$0.84		\$17.48	\$17.58	\$1.49		\$25.12	\$25.23	\$2.14	
\$2.30	\$2.41	\$0.20		\$9.95	\$10.05	\$0.85		\$17.59	\$17.70	\$1.50		\$25.24	\$25.35	\$2.15	
\$2.42	\$2.52	\$0.21		\$10.06	\$10.17	\$0.86		\$17.71	\$17.82	\$1.51		\$25.36	\$25.47	\$2.16	
\$2.53	\$2.64	\$0.22		\$10.18	\$10.29	\$0.87		\$17.83	\$17.94	\$1.52		\$25.48	\$25.58	\$2.17	
\$2.65	\$2.76	\$0.23		\$10.30	\$10.41	\$0.88		\$17.95	\$18.05	\$1.53		\$25.59	\$25.70	\$2.18	
\$2.77	\$2.88	\$0.24		\$10.42	\$10.52	\$0.89		\$18.06	\$18.17	\$1.54		\$25.71	\$25.82	\$2.19	
\$2.89	\$2.99	\$0.25		\$10.53	\$10.64	\$0.90		\$18.18	\$18.29	\$1.55		\$25.83	\$25.94	\$2.20	
\$3.00	\$3.11	\$0.26		\$10.65	\$10.76	\$0.91		\$18.30	\$18.41	\$1.56		\$25.95	\$26.05	\$2.21	
\$3.12	\$3.23	\$0.27		\$10.77	\$10.88	\$0.92		\$18.42	\$18.52	\$1.57		\$26.06	\$26.17	\$2.22	
\$3.24	\$3.35	\$0.28		\$10.89	\$10.99	\$0.93		\$18.53	\$18.64	\$1.58		\$26.18	\$26.29	\$2.23	
\$3.36	\$3.47	\$0.29		\$11.00	\$11.11	\$0.94		\$18.65	\$18.76	\$1.59		\$26.30	\$26.41	\$2.24	
\$3.48	\$3.58	\$0.30		\$11.12	\$11.23	\$0.95		\$18.77	\$18.88	\$1.60		\$26.42	\$26.52	\$2.25	
\$3.59	\$3.70	\$0.31		\$11.24	\$11.35	\$0.96		\$18.89	\$18.99	\$1.61		\$26.53	\$26.64	\$2.26	
\$3.71	\$3.82	\$0.32		\$11.36	\$11.47	\$0.97		\$19.00	\$19.11	\$1.62		\$26.65	\$26.76	\$2.27	
\$3.83	\$3.94	\$0.33		\$11.48	\$11.58	\$0.98		\$19.12	\$19.23	\$1.63		\$26.77	\$26.88	\$2.28	
\$3.95	\$4.05	\$0.34		\$11.59	\$11.70	\$0.99		\$19.24	\$19.35	\$1.64		\$26.89	\$26.99	\$2.29	
\$4.06	\$4.17	\$0.35		\$11.71	\$11.82	\$1.00		\$19.36	\$19.47	\$1.65		\$27.00	\$27.11	\$2.30	
\$4.18	\$4.29	\$0.36		\$11.83	\$11.94	\$1.01		\$19.48	\$19.58	\$1.66		\$27.12	\$27.23	\$2.31	
\$4.30	\$4.41	\$0.37		\$11.95	\$12.05	\$1.02		\$19.59	\$19.70	\$1.67		\$27.24	\$27.35	\$2.32	
\$4.42	\$4.52	\$0.38		\$12.06	\$12.17	\$1.03		\$19.71	\$19.82	\$1.68		\$27.36	\$27.47	\$2.33	
\$4.53	\$4.64	\$0.39		\$12.18	\$12.29	\$1.04		\$19.83	\$19.94	\$1.69		\$27.48	\$27.58	\$2.34	
\$4.65	\$4.76	\$0.40		\$12.30	\$12.41	\$1.05		\$19.95	\$20.05	\$1.70		\$27.59	\$27.70	\$2.35	
\$4.77	\$4.88	\$0.41		\$12.42	\$12.52	\$1.06		\$20.06	\$20.17	\$1.71		\$27.71	\$27.82	\$2.36	
\$4.89	\$4.99	\$0.42		\$12.53	\$12.64	\$1.07		\$20.18	\$20.29	\$1.72		\$27.83	\$27.94	\$2.37	
\$5.00	\$5.11	\$0.43		\$12.65	\$12.76	\$1.08		\$20.30	\$20.41	\$1.73		\$27.95	\$28.05	\$2.38	
\$5.12	\$5.23	\$0.44		\$12.77	\$12.88	\$1.09		\$20.42	\$20.52	\$1.74		\$28.06	\$28.17	\$2.39	
\$5.24	\$5.35	\$0.45		\$12.89	\$12.99	\$1.10		\$20.53	\$20.64	\$1.75		\$28.18	\$28.29	\$2.40	
\$5.36	\$5.47	\$0.46		\$13.00	\$13.11	\$1.11		\$20.65	\$20.76	\$1.76		\$28.30	\$28.41	\$2.41	
\$5.48	\$5.58	\$0.47		\$13.12	\$13.23	\$1.12		\$20.77	\$20.88	\$1.77		\$28.42	\$28.52	\$2.42	
\$5.59	\$5.70	\$0.48		\$13.24	\$13.35	\$1.13		\$20.89	\$20.99	\$1.78		\$28.53	\$28.64	\$2.43	
\$5.71	\$5.82	\$0.49		\$13.36	\$13.47	\$1.14		\$21.00	\$21.11	\$1.79		\$28.65	\$28.76	\$2.44	
\$5.83	\$5.94	\$0.50		\$13.48	\$13.58	\$1.15		\$21.12	\$21.23	\$1.80		\$28.77	\$28.88	\$2.45	
\$5.95	\$6.05	\$0.51		\$13.59	\$13.70	\$1.16		\$21.24	\$21.35	\$1.81		\$28.89	\$28.99	\$2.46	
\$6.06	\$6.17	\$0.52		\$13.71	\$13.82	\$1.17		\$21.36	\$21.47	\$1.82		\$29.00	\$29.11	\$2.47	
\$6.18	\$6.29	\$0.53		\$13.83	\$13.94	\$1.18		\$21.48	\$21.58	\$1.83		\$29.12	\$29.23	\$2.48	
\$6.30	\$6.41	\$0.54		\$13.95	\$14.05	\$1.19		\$21.59	\$21.70	\$1.84		\$29.24	\$29.35	\$2.49	
\$6.42	\$6.52	\$0.55		\$14.06	\$14.17	\$1.20		\$21.71	\$21.82	\$1.85		\$29.36	\$29.47	\$2.50	
\$6.53	\$6.64	\$0.56		\$14.18	\$14.29	\$1.21		\$21.83	\$21.94	\$1.86		\$29.48	\$29.58	\$2.51	
\$6.65	\$6.76	\$0.57		\$14.30	\$14.41	\$1.22		\$21.95	\$22.05	\$1.87		\$29.59	\$29.70	\$2.52	
\$6.77	\$6.88	\$0.58		\$14.42	\$14.52	\$1.23		\$22.06	\$22.17	\$1.88		\$29.71	\$29.82	\$2.53	
\$6.89	\$6.99	\$0.59		\$14.53	\$14.64	\$1.24		\$22.18	\$22.29	\$1.89		\$29.83	\$29.94	\$2.54	
\$7.00	\$7.11	\$0.60		\$14.65	\$14.76	\$1.25		\$22.30	\$22.41	\$1.90		\$29.95	\$30.05	\$2.55	
\$7.12	\$7.23	\$0.61		\$14.77	\$14.88	\$1.26		\$22.42	\$22.52	\$1.91		\$30.06	\$30.17	\$2.56	
\$7.24	\$7.35	\$0.62		\$14.89	\$14.99	\$1.27		\$22.53	\$22.64	\$1.92		\$30.18	\$30.29	\$2.57	
\$7.36	\$7.47	\$0.63		\$15.00	\$15.11	\$1.28		\$22.65	\$22.76	\$1.93		\$30.30	\$30.41	\$2.58	
\$7.48	\$7.58	\$0.64		\$15.12	\$15.23	\$1.29		\$22.77	\$22.88	\$1.94		\$30.42	\$30.52	\$2.59	
\$7.59	\$7.70	\$0.65		\$15.24	\$15.35	\$1.30		\$22.89	\$22.99	\$1.95		\$30.53	\$30.64	\$2.60	

Price Range			Tax	Price Range			Tax	Price Range			Tax	Price Range			Tax
\$30.65	\$30.76	\$30.89	\$2.61	\$39.00	\$39.11	\$39.24	\$3.32	\$47.36	\$47.47	\$47.59	\$4.03	\$55.71	\$55.82	\$55.95	\$4.74
\$30.77	\$30.88	\$31.00	\$	\$39.12	\$39.23	\$39.36	\$3.33	\$47.48	\$47.58	\$47.71	\$4.04	\$55.83	\$55.94	\$56.06	\$4.75
\$2.62	30.89	30.99		\$39.24	\$39.35	\$39.48	\$3.34	\$47.59	\$47.70	\$47.83	\$4.05	\$55.95	\$56.05	\$56.18	\$4.76
\$2.63	31.00	31.11		\$39.36	\$39.47	\$39.59	\$3.35	\$47.71	\$47.82	\$47.95	\$4.06	\$56.06	\$56.17	\$56.30	\$4.77
\$2.64	31.12	31.23		\$39.48	\$39.58	\$39.71	\$3.36	\$47.83	\$47.94	\$48.06	\$4.07	\$56.18	\$56.29	\$56.42	\$4.78
\$2.65	\$	\$		\$39.59	\$39.70	\$39.83	\$3.37	\$47.95	\$48.05	\$48.18	\$4.08	\$56.30	\$56.41	\$56.53	\$4.79
\$31.24	\$31.35	\$31.47	\$2.66	\$39.71	\$39.82	\$40.06	\$3.38	\$48.06	\$48.17	\$48.30	\$4.09	\$56.42	\$56.52	\$56.65	\$4.80
\$31.36	\$31.47	\$31.58	\$2.67	\$39.83	\$39.94	\$40.18	\$3.39	\$48.18	\$48.29	\$48.42	\$4.10	\$56.53	\$56.64	\$56.77	\$4.81
\$31.48	\$31.58	\$31.70	\$2.68	\$39.95	\$40.05	\$40.30	\$3.40	\$48.30	\$48.41	\$48.53	\$4.11	\$56.65	\$56.76	\$56.89	\$4.82
\$31.59	\$31.70	\$31.82	\$2.69	\$40.06	\$40.17	\$40.42	\$3.41	\$48.42	\$48.52	\$48.65	\$4.12	\$56.77	\$56.88	\$57.00	\$4.83
\$31.71	\$31.82	\$31.94	\$2.70	\$40.18	\$40.29	\$40.53	\$3.42	\$48.53	\$48.64	\$48.77	\$4.13	\$56.89	\$56.99	\$57.12	\$4.84
\$31.83	\$31.94	\$32.05	\$2.71	\$40.30	\$40.41	\$40.65	\$3.43	\$48.65	\$48.76	\$48.89	\$4.14	\$57.00	\$57.11	\$57.24	\$4.85
\$31.95	\$32.05	\$32.17	\$2.72	\$40.42	\$40.52	\$49.00	\$3.44	\$48.77	\$48.88	\$49.12	\$4.15	\$57.12	\$57.23	\$57.36	\$4.86
\$32.06	\$32.17	\$32.29	\$2.73	\$40.53	\$40.64	\$49.12	\$3.45	\$48.89	\$48.99	\$49.24	\$4.16	\$57.24	\$57.35	\$57.48	\$4.87
\$32.18	\$32.29	\$32.41	\$2.74	\$40.65	\$40.76	\$49.24	\$3.46	\$49.00	\$49.11	\$49.36	\$4.17	\$57.36	\$57.47	\$57.59	\$4.88
\$32.30	\$32.41	\$32.52	\$2.75	\$40.77	\$40.88	\$49.36	\$3.47	\$49.12	\$49.23	\$49.48	\$4.18	\$57.48	\$57.58	\$57.71	\$4.89
\$32.42	\$32.52	\$32.64	\$2.76	\$40.89	\$40.99	\$49.48	\$3.48	\$49.24	\$49.35	\$49.59	\$4.19	\$57.59	\$57.70	\$57.83	\$4.90
\$32.53	\$32.64	\$32.76	\$2.77	\$41.00	\$41.11	\$49.59	\$3.49	\$49.36	\$49.47	\$49.71	\$4.20	\$57.71	\$57.82	\$57.95	\$4.91
\$32.65	\$32.76	\$32.88	\$2.78	\$41.12	\$41.23	\$49.71	\$3.50	\$49.48	\$49.58	\$49.83	\$4.21	\$57.83	\$57.94	\$58.06	\$4.92
\$32.77	\$32.88	\$32.99	\$2.79	\$41.24	\$41.35	\$49.83	\$3.51	\$49.59	\$49.70	\$49.95	\$4.22	\$57.95	\$58.05	\$58.18	\$4.93
\$32.89	\$32.99	\$33.11	\$2.80	\$41.36	\$41.47	\$49.95	\$3.52	\$49.71	\$49.82	\$50.06	\$4.23	\$58.06	\$58.17	\$58.29	\$4.94
\$33.00	\$33.11	\$33.23	\$2.81	\$41.48	\$41.58	\$50.06	\$3.53	\$49.83	\$49.94	\$50.18	\$4.24	\$58.18	\$58.29	\$58.42	\$4.95
\$33.12	\$33.23	\$33.35	\$2.82	\$41.59	\$41.70	\$50.18	\$3.54	\$49.95	\$50.05	\$50.30	\$4.25	\$58.30	\$58.41	\$58.53	\$4.96
\$33.24	\$33.35	\$33.47	\$2.83	\$41.71	\$41.82	\$50.30	\$3.55	\$49.95	\$50.05	\$50.42	\$4.26	\$58.42	\$58.52	\$58.65	\$4.97
\$33.36	\$33.47	\$33.58	\$2.84	\$41.83	\$41.94	\$50.42	\$3.56	\$50.06	\$50.17	\$50.53	\$4.27	\$58.53	\$58.64	\$58.77	\$4.98
\$33.48	\$33.58	\$33.70	\$2.85	\$41.95	\$42.05	\$50.53	\$3.57	\$50.18	\$50.29	\$50.65	\$4.28	\$58.65	\$58.76	\$58.89	\$4.99
\$33.59	\$33.70	\$33.82	\$2.86	\$42.06	\$42.17	\$50.65	\$3.58	\$50.30	\$50.41	\$50.77	\$4.29	\$58.77	\$58.88	\$59.00	\$5.00
\$33.71	\$33.82	\$33.94	\$2.87	\$42.18	\$42.29	\$50.77	\$3.59	\$50.42	\$50.52	\$50.89	\$4.30	\$58.89	\$58.99	\$59.12	\$5.01
\$33.83	\$33.94	\$34.05	\$2.88	\$42.30	\$42.41	\$50.89	\$3.60	\$50.53	\$50.64	\$51.00	\$4.31	\$59.00	\$59.11	\$59.24	\$5.02
\$33.95	\$34.05	\$34.17	\$2.89	\$42.42	\$42.52	\$51.00	\$3.61	\$50.65	\$50.76	\$51.12	\$4.32	\$59.12	\$59.23	\$59.36	\$5.03
\$34.06	\$34.17	\$34.29	\$2.90	\$42.53	\$42.64	\$51.12	\$3.62	\$50.77	\$50.88	\$51.24	\$4.33	\$59.24	\$59.35	\$59.48	\$5.04
\$34.18	\$34.29	\$34.41	\$2.91	\$42.65	\$42.76	\$51.24	\$3.63	\$50.89	\$50.99	\$51.36	\$4.34	\$59.36	\$59.47	\$59.59	\$5.05
\$34.30	\$34.41	\$34.52	\$2.92	\$42.77	\$42.88	\$51.36	\$3.64	\$51.00	\$51.11	\$51.48	\$4.35	\$59.48	\$59.58	\$59.71	\$5.06
\$34.42	\$34.52	\$34.64	\$2.93	\$42.89	\$42.99	\$51.48	\$3.65	\$51.12	\$51.23	\$51.59	\$4.36	\$59.59	\$59.70	\$59.83	\$5.07
\$34.53	\$34.64	\$34.76	\$2.94	\$42.99	\$43.11	\$51.59	\$3.66	\$51.24	\$51.35	\$51.71	\$4.37	\$59.71	\$59.82	\$59.95	\$5.08
\$34.65	\$34.76	\$34.88	\$2.95	\$43.00	\$43.12	\$51.71	\$3.67	\$51.36	\$51.47	\$51.83	\$4.38	\$59.83	\$59.94	\$60.06	\$5.09
\$34.77	\$34.88	\$34.99	\$2.96	\$43.12	\$43.23	\$51.83	\$3.68	\$51.48	\$51.58	\$51.95	\$4.39	\$59.95	\$60.05	\$60.18	\$5.10
\$34.89	\$34.99	\$35.11	\$2.97	\$43.24	\$43.35	\$51.95	\$3.69	\$51.59	\$51.70	\$52.06	\$4.40	\$60.06	\$60.17	\$60.30	\$5.11
\$35.00	\$35.11	\$35.23	\$2.98	\$43.36	\$43.47	\$52.06	\$3.70	\$51.71	\$51.82	\$52.18	\$4.41	\$60.18	\$60.29	\$60.42	\$5.12
\$35.12	\$35.23	\$35.35	\$2.99	\$43.48	\$43.58	\$52.18	\$3.71	\$51.83	\$51.94	\$52.30	\$4.42	\$60.30	\$60.41	\$60.53	\$5.13
\$35.24	\$35.35	\$35.47	\$3.00	\$43.59	\$43.70	\$52.30	\$3.72	\$51.95	\$52.05	\$52.42	\$4.43	\$60.42	\$60.52	\$60.65	\$5.14
\$35.36	\$35.47	\$35.58	\$3.01	\$43.71	\$43.82	\$52.42	\$3.73	\$52.06	\$52.17	\$52.53	\$4.44	\$60.53	\$60.64	\$60.77	\$5.15
\$35.48	\$35.58	\$35.70	\$3.02	\$43.83	\$43.94	\$52.53	\$3.74	\$52.18	\$52.29	\$52.65	\$4.45	\$60.65	\$60.76	\$60.89	\$5.16
\$35.59	\$35.70	\$35.82	\$3.03	\$43.95	\$44.05	\$52.65	\$3.75	\$52.30	\$52.41	\$52.77	\$4.46	\$60.77	\$60.88	\$61.00	\$5.17
\$35.71	\$35.82	\$35.94	\$3.04	\$44.06	\$44.17	\$52.77	\$3.76	\$52.42	\$52.52	\$52.89	\$4.47	\$60.89	\$60.99	\$61.12	\$5.18
\$35.83	\$35.94	\$36.05	\$3.05	\$44.18	\$44.29	\$52.89	\$3.77	\$52.53	\$52.64	\$53.00	\$4.48	\$61.00	\$61.11	\$61.24	\$5.19
\$35.95	\$36.05	\$36.17	\$3.06	\$44.30	\$44.41	\$53.00	\$3.78	\$52.65	\$52.76	\$53.12	\$4.49	\$61.12	\$61.23	\$61.36	\$5.20
\$36.06	\$36.17	\$36.29	\$3.07	\$44.42	\$44.52	\$53.12	\$3.79	\$52.77	\$52.88	\$53.24	\$4.50	\$61.24	\$61.35	\$61.48	\$5.21
\$36.18	\$36.29	\$36.41	\$3.08	\$44.53	\$44.64	\$53.24	\$3.80	\$52.89	\$52.99	\$53.36	\$4.51	\$61.36	\$61.47	\$61.59	\$5.22
\$36.30	\$36.41	\$36.52	\$3.09	\$44.65	\$44.76	\$53.36	\$3.81	\$53.00	\$53.11	\$53.48	\$4.52	\$61.48	\$61.58	\$61.71	\$5.23
\$36.42	\$36.52	\$36.64	\$3.10	\$44.77	\$44.88	\$53.48	\$3.82	\$53.12	\$53.23	\$53.59	\$4.53	\$61.59	\$61.69	\$61.83	\$5.24
\$36.53	\$36.64	\$36.76	\$3.11	\$44.89	\$44.99	\$53.59	\$3.83	\$53.24	\$53.35	\$53.71	\$4.54	\$61.71	\$61.82	\$61.95	\$5.25
\$36.65	\$36.76	\$36.88	\$3.12	\$45.00	\$45.11	\$53.71	\$3.84	\$53.36	\$53.47	\$53.83	\$4.55	\$61.83	\$61.94	\$62.06	\$5.26
\$36.77	\$36.88	\$36.99	\$3.13	\$45.12	\$45.23	\$53.83	\$3.85	\$53.48	\$53.58	\$53.95	\$4.56	\$61.95	\$62.05	\$62.18	\$5.27
\$36.89	\$36.99	\$37.11	\$3.14	\$45.24	\$45.35	\$53.95	\$3.86	\$53.59	\$53.70	\$54.06	\$4.57	\$62.06	\$62.17	\$62.30	\$5.28
\$36.99	\$37.11	\$37.23	\$3.15	\$45.36	\$45.47	\$54.06	\$3.87	\$53.71	\$53.82	\$54.18	\$4.58	\$62.18	\$62.29	\$62.42	\$5.29
\$37.00	\$37.11	\$37.23	\$3.16	\$45.48	\$45.58	\$54.18	\$3.88	\$53.83	\$53.94	\$54.30	\$4.59	\$62.30	\$62.41	\$62.53	\$5.30
\$37.12	\$37.23	\$37.35	\$3.17	\$45.59	\$45.70	\$54.30	\$3.89	\$53.95	\$54.05	\$54.42	\$4.60	\$62.42	\$62.52	\$62.65	\$5.31
\$37.24	\$37.35	\$37.47	\$3.18	\$45.71	\$45.82	\$54.42	\$3.90	\$54.06	\$54.17	\$54.53	\$4.61	\$62.53	\$62.64	\$62.77	\$5.32
\$37.36	\$37.47	\$37.58	\$3.19	\$45.83	\$45.94	\$54.53	\$3.91	\$54.18	\$54.29	\$54.65	\$4.62	\$62.65	\$62.76	\$62.89	\$5.33
\$37.48	\$37.58	\$37.70	\$3.20	\$45.95	\$46.05	\$54.65	\$3.92	\$54.30	\$54.41	\$54.77	\$4.63	\$62.77	\$62.88	\$63.00	\$5.34
\$37.59	\$37.70	\$37.82	\$3.21	\$46.06	\$46.17	\$54.77	\$3.93	\$54.42	\$54.52	\$54.89	\$4.64	\$62.89	\$62.99	\$63.12	\$5.35
\$37.71	\$37.82	\$37.94	\$3.22	\$46.18	\$46.29	\$54.89	\$3.94	\$54.53	\$54.64	\$55.00	\$4.65	\$63.00	\$63.11	\$63.24	\$5.36
\$37.83	\$37.94	\$38.05	\$3.23	\$46.30	\$46.41	\$55.00	\$3.95	\$54.65	\$54.76	\$55.12	\$4.66	\$63.12	\$63.23	\$63.36	\$5.37
\$37.95	\$38.05	\$38.17	\$3.24	\$46.42	\$46.52	\$55.12	\$3.96	\$54.77	\$54.88	\$55.24	\$4.67	\$63.24	\$63.35	\$63.48	\$5.38
\$38.06	\$38.17	\$38.29	\$3.25	\$46.53	\$46.64	\$55.24	\$3.97	\$54.89	\$54.99	\$55.36	\$4.68	\$63.36	\$63.47	\$63.59	\$5.39
\$38.18	\$38.29	\$38.41	\$3.26	\$46.65	\$46.76	\$55.36	\$3.98	\$55.00	\$55.11	\$55.48	\$4.69	\$63.48	\$63.58	\$63.71	\$5.40
\$38.30	\$38.41	\$38.52	\$3.27	\$46.77	\$46.88	\$55.48	\$3.99	\$55.12	\$55.23	\$55.59	\$4.70	\$63.59	\$63.70	\$63.83	\$5.41
\$38.42	\$38.52	\$38.64	\$3.28	\$46.89	\$46.99	\$55.59	\$4.00	\$55.24	\$55.35		\$4.71	\$63.71	\$63.82	\$63.95	\$5.42
\$38.53	\$38.64	\$38.76	\$3.29	\$47.00	\$47.11		\$4.01	\$55.36	\$55.47		\$4.72	\$63.83	\$63.94		\$5.43
\$38.65	\$38.76	\$38.88	\$3.30	\$47.12	\$47.23		\$4.02	\$55.48	\$55.58		\$4.73	\$63.95	\$64.05		\$5.44
\$38.77	\$38.88	\$38.99	\$3.31	\$47.24	\$47.35			\$55.59	\$55.70						

Price Range			Tax	Price Range			Tax	Price Range			Tax	Price Range			Tax
\$64.06	\$64.17	\$5.45		\$72.42	\$72.52	\$6.16		\$80.77	\$80.88	\$6.87		\$89.12	\$89.23	\$7.58	
\$64.18	\$64.29	\$5.46		\$72.53	\$72.64	\$6.17		\$80.89	\$80.99	\$6.88		\$89.24	\$89.35	\$7.59	
\$64.30	\$64.41	\$5.47		\$72.65	\$72.76	\$6.18		\$81.00	\$81.11	\$6.89		\$89.36	\$89.47	\$7.60	
\$64.42	\$64.52	\$5.48		\$72.77	\$72.88	\$6.19		\$81.12	\$81.23	\$6.90		\$89.48	\$89.58	\$7.61	
\$64.53	\$64.64	\$5.49		\$72.89	\$72.99	\$6.20		\$81.24	\$81.35	\$6.91		\$89.59	\$89.70	\$7.62	
\$64.65	\$64.76	\$5.50		\$73.00	\$73.11	\$6.21		\$81.36	\$81.47	\$6.92		\$89.71	\$89.82	\$7.63	
\$64.77	\$64.88	\$5.51		\$73.12	\$73.23	\$6.22		\$81.48	\$81.58	\$6.93		\$89.83	\$89.94	\$7.64	
\$64.89	\$64.99	\$5.52		\$73.24	\$73.35	\$6.23		\$81.59	\$81.70	\$6.94		\$89.95	\$90.05	\$7.65	
\$65.00	\$65.11	\$5.53		\$73.36	\$73.47	\$6.24		\$81.71	\$81.82	\$6.95		\$90.06	\$90.17	\$7.66	
\$65.12	\$65.23	\$5.54		\$73.48	\$73.58	\$6.25		\$81.83	\$81.94	\$6.96		\$90.18	\$90.29	\$7.67	
\$65.24	\$65.35	\$5.55		\$73.59	\$73.70	\$6.26		\$81.95	\$82.05	\$6.97		\$90.30	\$90.41	\$7.68	
\$65.36	\$65.47	\$5.56		\$73.71	\$73.82	\$6.27		\$82.06	\$82.17	\$6.98		\$90.42	\$90.52	\$7.69	
\$65.48	\$65.58	\$5.57		\$73.83	\$73.94	\$6.28		\$82.18	\$82.29	\$6.99		\$90.53	\$90.64	\$7.70	
\$65.59	\$65.70	\$5.58		\$73.95	\$74.05	\$6.29		\$82.30	\$82.41	\$7.00		\$90.65	\$90.76	\$7.71	
\$65.71	\$65.82	\$5.59		\$74.06	\$74.17	\$6.30		\$82.42	\$82.52	\$7.01		\$90.77	\$90.88	\$7.72	
\$65.83	\$65.94	\$5.60		\$74.18	\$74.29	\$6.31		\$82.53	\$82.64	\$7.02		\$90.89	\$90.99	\$7.73	
\$65.95	\$66.05	\$5.61		\$74.30	\$74.41	\$6.32		\$82.65	\$82.76	\$7.03		\$91.00	\$91.11	\$7.74	
\$66.06	\$66.17	\$5.62		\$74.42	\$74.52	\$6.33		\$82.77	\$82.88	\$7.04		\$91.12	\$91.23	\$7.75	
\$66.18	\$66.29	\$5.63		\$74.53	\$74.64	\$6.34		\$82.89	\$82.99	\$7.05		\$91.24	\$91.35	\$7.76	
\$66.30	\$66.41	\$5.64		\$74.65	\$74.76	\$6.35		\$83.00	\$83.11	\$7.06		\$91.36	\$91.47	\$7.77	
\$66.42	\$66.52	\$5.65		\$74.77	\$74.88	\$6.36		\$83.12	\$83.23	\$7.07		\$91.48	\$91.58	\$7.78	
\$66.53	\$66.64	\$5.66		\$74.89	\$74.99	\$6.37		\$83.24	\$83.35	\$7.08		\$91.59	\$91.70	\$7.79	
\$66.65	\$66.76	\$5.67		\$75.00	\$75.11	\$6.38		\$83.36	\$83.47	\$7.09		\$91.71	\$91.82	\$7.80	
\$66.77	\$66.88	\$5.68		\$75.12	\$75.23	\$6.39		\$83.48	\$83.58	\$7.10		\$91.83	\$91.94	\$7.81	
\$66.89	\$66.99	\$5.69		\$75.24	\$75.35	\$6.40		\$83.59	\$83.70	\$7.11		\$91.95	\$92.05	\$7.82	
\$67.00	\$67.11	\$5.70		\$75.36	\$75.47	\$6.41		\$83.71	\$83.82	\$7.12		\$92.06	\$92.17	\$7.83	
\$67.12	\$67.23	\$5.71		\$75.48	\$75.58	\$6.42		\$83.83	\$83.94	\$7.13		\$92.18	\$92.29	\$7.84	
\$67.25	\$67.35	\$5.72		\$75.59	\$75.70	\$6.43		\$83.95	\$84.05	\$7.14		\$92.30	\$92.41	\$7.85	
\$67.36	\$67.47	\$5.73		\$75.71	\$75.82	\$6.44		\$84.06	\$84.17	\$7.15		\$92.42	\$92.52	\$7.86	
\$67.48	\$67.58	\$5.74		\$75.83	\$75.94	\$6.45		\$84.18	\$84.29	\$7.16		\$92.53	\$92.64	\$7.87	
\$67.59	\$67.70	\$5.75		\$75.95	\$76.05	\$6.46		\$84.30	\$84.41	\$7.17		\$92.65	\$92.76	\$7.88	
\$67.71	\$67.82	\$5.76		\$76.06	\$76.17	\$6.47		\$84.42	\$84.52	\$7.18		\$92.77	\$92.88	\$7.89	
\$67.83	\$67.94	\$5.77		\$76.18	\$76.29	\$6.48		\$84.53	\$84.64	\$7.19		\$92.89	\$92.99	\$7.90	
\$67.95	\$68.05	\$5.78		\$76.30	\$76.41	\$6.49		\$84.65	\$84.76	\$7.20		\$93.00	\$93.11	\$7.91	
\$68.06	\$68.17	\$5.79		\$76.42	\$76.52	\$6.50		\$84.77	\$84.88	\$7.21		\$93.12	\$93.23	\$7.92	
\$68.18	\$68.29	\$5.80		\$76.53	\$76.64	\$6.51		\$84.89	\$84.99	\$7.22		\$93.24	\$93.35	\$7.93	
\$68.30	\$68.41	\$5.81		\$76.65	\$76.76	\$6.52		\$85.00	\$85.11	\$7.23		\$93.36	\$93.47	\$7.94	
\$68.42	\$68.52	\$5.82		\$76.77	\$76.88	\$6.53		\$85.12	\$85.23	\$7.24		\$93.48	\$93.58	\$7.95	
\$68.53	\$68.64	\$5.83		\$76.89	\$76.99	\$6.54		\$85.24	\$85.35	\$7.25		\$93.59	\$93.70	\$7.96	
\$68.65	\$68.76	\$5.84		\$77.00	\$77.11	\$6.55		\$85.36	\$85.47	\$7.26		\$93.71	\$93.82	\$7.97	
\$68.77	\$68.88	\$5.85		\$77.12	\$77.23	\$6.56		\$85.48	\$85.58	\$7.27		\$93.83	\$93.94	\$7.98	
\$68.89	\$68.99	\$5.86		\$77.24	\$77.35	\$6.57		\$85.59	\$85.70	\$7.28		\$93.95	\$94.05	\$7.99	
\$69.00	\$69.11	\$5.87		\$77.36	\$77.47	\$6.58		\$85.71	\$85.82	\$7.29		\$94.06	\$94.17	\$8.00	
\$69.12	\$69.23	\$5.88		\$77.48	\$77.58	\$6.59		\$85.83	\$85.94	\$7.30		\$94.18	\$94.29	\$8.01	
\$69.24	\$69.35	\$5.89		\$77.59	\$77.70	\$6.60		\$85.95	\$86.05	\$7.31		\$94.30	\$94.41	\$8.02	
\$69.36	\$69.47	\$5.90		\$77.71	\$77.82	\$6.61		\$86.06	\$86.17	\$7.32		\$94.42	\$94.52	\$8.03	
\$69.48	\$69.58	\$5.91		\$77.83	\$77.94	\$6.62		\$86.18	\$86.29	\$7.33		\$94.53	\$94.64	\$8.04	
\$69.59	\$69.70	\$5.92		\$77.95	\$78.05	\$6.63		\$86.30	\$86.41	\$7.34		\$94.65	\$94.76	\$8.05	
\$69.71	\$69.82	\$5.93		\$78.06	\$78.17	\$6.64		\$86.42	\$86.52	\$7.35		\$94.77	\$94.88	\$8.06	
\$69.83	\$69.94	\$5.94		\$78.18	\$78.29	\$6.65		\$86.53	\$86.64	\$7.36		\$94.89	\$94.99	\$8.07	
\$69.95	\$70.05	\$5.95		\$78.30	\$78.41	\$6.66		\$86.65	\$86.76	\$7.37		\$95.00	\$95.11	\$8.08	
\$70.06	\$70.17	\$5.96		\$78.42	\$78.52	\$6.67		\$86.77	\$86.88	\$7.38		\$95.12	\$95.23	\$8.09	
\$70.18	\$70.29	\$5.97		\$78.53	\$78.64	\$6.68		\$86.89	\$86.99	\$7.39		\$95.24	\$95.35	\$8.10	
\$70.30	\$70.41	\$5.98		\$78.65	\$78.76	\$6.69		\$87.00	\$87.11	\$7.40		\$95.36	\$95.47	\$8.11	
\$70.42	\$70.52	\$5.99		\$78.77	\$78.88	\$6.70		\$87.12	\$87.23	\$7.41		\$95.48	\$95.58	\$8.12	
\$70.53	\$70.64	\$6.00		\$78.89	\$78.99	\$6.71		\$87.24	\$87.35	\$7.42		\$95.59	\$95.70	\$8.13	
\$70.65	\$70.76	\$6.01		\$79.00	\$79.11	\$6.72		\$87.36	\$87.47	\$7.43		\$95.71	\$95.82	\$8.14	
\$70.77	\$70.88	\$6.02		\$79.12	\$79.23	\$6.73		\$87.48	\$87.58	\$7.44		\$95.83	\$95.94	\$8.15	
\$70.89	\$70.99	\$6.03		\$79.24	\$79.35	\$6.74		\$87.59	\$87.70	\$7.45		\$95.95	\$96.05	\$8.16	
\$71.00	\$71.11	\$6.04		\$79.36	\$79.47	\$6.75		\$87.71	\$87.82	\$7.46		\$96.06	\$96.17	\$8.17	
\$71.12	\$71.23	\$6.05		\$79.48	\$79.58	\$6.76		\$87.83	\$87.94	\$7.47		\$96.18	\$96.29	\$8.18	
\$71.24	\$71.35	\$6.06		\$79.59	\$79.70	\$6.77		\$87.95	\$88.05	\$7.48		\$96.30	\$96.41	\$8.19	
\$71.36	\$71.47	\$6.07		\$79.71	\$79.82	\$6.78		\$88.06	\$88.17	\$7.49		\$96.42	\$96.52	\$8.20	
\$71.48	\$71.58	\$6.08		\$79.83	\$79.94	\$6.79		\$88.18	\$88.29	\$7.50		\$96.53	\$96.64	\$8.21	
\$71.59	\$71.70	\$6.09		\$79.95	\$80.05	\$6.80		\$88.30	\$88.41	\$7.51		\$96.65	\$96.76	\$8.22	
\$71.71	\$71.82	\$6.10		\$80.06	\$80.17	\$6.81		\$88.42	\$88.52	\$7.52		\$96.77	\$96.88	\$8.23	
\$71.83	\$71.94	\$6.11		\$80.18	\$80.29	\$6.82		\$88.53	\$88.64	\$7.53		\$96.89	\$96.99	\$8.24	
\$71.95	\$72.05	\$6.12		\$80.30	\$80.41	\$6.83		\$88.65	\$88.76	\$7.54		\$97.00	\$97.11	\$8.25	
\$72.06	\$72.17	\$6.13		\$80.42	\$80.52	\$6.84		\$88.77	\$88.88	\$7.55		\$97.12	\$97.23	\$8.26	
\$72.18	\$72.29	\$6.14		\$80.53	\$80.64	\$6.85		\$88.89	\$88.99	\$7.56		\$97.24	\$97.35	\$8.27	
\$72.30	\$72.41	\$6.15		\$80.65	\$80.76	\$6.86		\$89.00	\$89.11	\$7.57		\$97.36	\$97.47	\$8.28	

Price Range		Tax
\$ 97.48	\$97.58	\$8.29
\$ 97.59	\$97.70	\$8.30
\$ 97.71	\$97.82	\$8.31
\$ 97.83	\$97.94	\$8.32
\$ 97.95	\$98.05	\$8.33
\$ 98.06	\$98.17	\$8.34
\$ 98.18	\$98.29	\$8.35
\$ 98.30	\$98.41	\$8.36
\$ 98.42	\$98.52	\$8.37
\$ 98.53	\$98.64	\$8.38
\$ 98.65	\$98.76	\$8.39
\$ 98.77	\$98.88	\$8.40
\$ 98.89	\$98.99	\$8.41
\$ 99.00	\$99.11	\$8.42
\$ 99.12	\$99.23	\$8.43
\$ 99.24	\$99.35	\$8.44
\$ 99.36	\$99.47	\$8.45
\$ 99.48	\$99.58	\$8.46
\$ 99.59	\$99.70	\$8.47
\$ 99.71	\$99.82	\$8.48
\$ 99.83	\$99.94	\$8.49
\$ 99.95	\$100.05	\$8.50



STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE
**9% SALES, LOCAL TAXES AND
ACCOMMODATIONS COMPUTATION SCHEDULE**

ST-263-D

(Rev. 10/14/09)
5102

Price Range			Tax	Price Range			Tax	Price Range			Tax	Price Range			Tax
\$ 0.11	\$ 0.16	\$ 0.01		\$ 7.28	\$ 7.38	\$ 0.66		\$ 14.50	\$ 14.61	\$ 1.31		\$ 21.73	\$ 21.83	\$ 1.96	
\$ 0.17	\$ 0.27	\$ 0.02		\$ 7.39	\$ 7.49	\$ 0.67		\$ 14.62	\$ 14.72	\$ 1.32		\$ 21.84	\$ 21.94	\$ 1.97	
\$ 0.28	\$ 0.38	\$ 0.03		\$ 7.50	\$ 7.61	\$ 0.68		\$ 14.73	\$ 14.83	\$ 1.33		\$ 21.95	\$ 22.05	\$ 1.98	
\$ 0.39	\$ 0.49	\$ 0.04		\$ 7.62	\$ 7.72	\$ 0.69		\$ 14.84	\$ 14.94	\$ 1.34		\$ 22.06	\$ 22.16	\$ 1.99	
\$ 0.50	\$ 0.61	\$ 0.05		\$ 7.73	\$ 7.83	\$ 0.70		\$ 14.95	\$ 15.05	\$ 1.35		\$ 22.17	\$ 22.27	\$ 2.00	
\$ 0.62	\$ 0.72	\$ 0.06		\$ 7.84	\$ 7.94	\$ 0.71		\$ 15.06	\$ 15.16	\$ 1.36		\$ 22.28	\$ 22.38	\$ 2.01	
\$ 0.73	\$ 0.83	\$ 0.07		\$ 7.95	\$ 8.05	\$ 0.72		\$ 15.17	\$ 15.27	\$ 1.37		\$ 22.39	\$ 22.49	\$ 2.02	
\$ 0.84	\$ 0.94	\$ 0.08		\$ 8.06	\$ 8.16	\$ 0.73		\$ 15.28	\$ 15.38	\$ 1.38		\$ 22.50	\$ 22.61	\$ 2.03	
\$ 0.95	\$ 1.05	\$ 0.09		\$ 8.17	\$ 8.27	\$ 0.74		\$ 15.39	\$ 15.49	\$ 1.39		\$ 22.62	\$ 22.72	\$ 2.04	
\$ 1.06	\$ 1.16	\$ 0.10		\$ 8.28	\$ 8.38	\$ 0.75		\$ 15.50	\$ 15.61	\$ 1.40		\$ 22.73	\$ 22.83	\$ 2.05	
\$ 1.17	\$ 1.27	\$ 0.11		\$ 8.39	\$ 8.49	\$ 0.76		\$ 15.62	\$ 15.72	\$ 1.41		\$ 22.84	\$ 22.94	\$ 2.06	
\$ 1.28	\$ 1.38	\$ 0.12		\$ 8.50	\$ 8.61	\$ 0.77		\$ 15.73	\$ 15.83	\$ 1.42		\$ 22.95	\$ 23.05	\$ 2.07	
\$ 1.39	\$ 1.49	\$ 0.13		\$ 8.62	\$ 8.72	\$ 0.78		\$ 15.84	\$ 15.94	\$ 1.43		\$ 23.06	\$ 23.16	\$ 2.08	
\$ 1.50	\$ 1.61	\$ 0.14		\$ 8.73	\$ 8.83	\$ 0.79		\$ 15.95	\$ 16.05	\$ 1.44		\$ 23.17	\$ 23.27	\$ 2.09	
\$ 1.62	\$ 1.72	\$ 0.15		\$ 8.84	\$ 8.94	\$ 0.80		\$ 16.06	\$ 16.16	\$ 1.45		\$ 23.28	\$ 23.38	\$ 2.10	
\$ 1.73	\$ 1.83	\$ 0.16		\$ 8.95	\$ 9.05	\$ 0.81		\$ 16.17	\$ 16.27	\$ 1.46		\$ 23.39	\$ 23.49	\$ 2.11	
\$ 1.84	\$ 1.94	\$ 0.17		\$ 9.06	\$ 9.16	\$ 0.82		\$ 16.28	\$ 16.38	\$ 1.47		\$ 23.50	\$ 23.61	\$ 2.12	
\$ 1.95	\$ 2.05	\$ 0.18		\$ 9.17	\$ 9.27	\$ 0.83		\$ 16.39	\$ 16.49	\$ 1.48		\$ 23.62	\$ 23.72	\$ 2.13	
\$ 2.06	\$ 2.16	\$ 0.19		\$ 9.28	\$ 9.38	\$ 0.84		\$ 16.50	\$ 16.61	\$ 1.49		\$ 23.73	\$ 23.83	\$ 2.14	
\$ 2.17	\$ 2.27	\$ 0.20		\$ 9.39	\$ 9.49	\$ 0.85		\$ 16.62	\$ 16.72	\$ 1.50		\$ 23.84	\$ 23.94	\$ 2.15	
\$ 2.28	\$ 2.38	\$ 0.21		\$ 9.50	\$ 9.61	\$ 0.86		\$ 16.73	\$ 16.83	\$ 1.51		\$ 23.95	\$ 24.05	\$ 2.16	
\$ 2.39	\$ 2.49	\$ 0.22		\$ 9.62	\$ 9.72	\$ 0.87		\$ 16.84	\$ 16.94	\$ 1.52		\$ 24.06	\$ 24.16	\$ 2.17	
\$ 2.50	\$ 2.61	\$ 0.23		\$ 9.73	\$ 9.83	\$ 0.88		\$ 16.95	\$ 17.05	\$ 1.53		\$ 24.17	\$ 24.27	\$ 2.18	
\$ 2.62	\$ 2.72	\$ 0.24		\$ 9.84	\$ 9.94	\$ 0.89		\$ 17.06	\$ 17.16	\$ 1.54		\$ 24.28	\$ 24.38	\$ 2.19	
\$ 2.73	\$ 2.83	\$ 0.25		\$ 9.95	\$ 10.05	\$ 0.90		\$ 17.17	\$ 17.27	\$ 1.55		\$ 24.39	\$ 24.49	\$ 2.20	
\$ 2.84	\$ 2.94	\$ 0.26		\$ 10.06	\$ 10.16	\$ 0.91		\$ 17.28	\$ 17.38	\$ 1.56		\$ 24.50	\$ 24.61	\$ 2.21	
\$ 2.95	\$ 3.05	\$ 0.27		\$ 10.17	\$ 10.27	\$ 0.92		\$ 17.39	\$ 17.49	\$ 1.57		\$ 24.62	\$ 24.72	\$ 2.22	
\$ 3.06	\$ 3.16	\$ 0.28		\$ 10.28	\$ 10.38	\$ 0.93		\$ 17.50	\$ 17.61	\$ 1.58		\$ 24.73	\$ 24.83	\$ 2.23	
\$ 3.17	\$ 3.27	\$ 0.29		\$ 10.39	\$ 10.49	\$ 0.94		\$ 17.62	\$ 17.72	\$ 1.59		\$ 24.84	\$ 24.94	\$ 2.24	
\$ 3.28	\$ 3.38	\$ 0.30		\$ 10.50	\$ 10.61	\$ 0.95		\$ 17.73	\$ 17.83	\$ 1.60		\$ 24.95	\$ 25.05	\$ 2.25	
\$ 3.39	\$ 3.49	\$ 0.31		\$ 10.62	\$ 10.72	\$ 0.96		\$ 17.84	\$ 17.94	\$ 1.61		\$ 25.06	\$ 25.16	\$ 2.26	
\$ 3.50	\$ 3.61	\$ 0.32		\$ 10.73	\$ 10.83	\$ 0.97		\$ 17.95	\$ 18.05	\$ 1.62		\$ 25.17	\$ 25.27	\$ 2.27	
\$ 3.62	\$ 3.72	\$ 0.33		\$ 10.84	\$ 10.94	\$ 0.98		\$ 18.06	\$ 18.16	\$ 1.63		\$ 25.28	\$ 25.38	\$ 2.28	
\$ 3.73	\$ 3.83	\$ 0.34		\$ 10.95	\$ 11.05	\$ 0.99		\$ 18.17	\$ 18.27	\$ 1.64		\$ 25.39	\$ 25.49	\$ 2.29	
\$ 3.84	\$ 3.94	\$ 0.35		\$ 11.06	\$ 11.16	\$ 1.00		\$ 18.28	\$ 18.38	\$ 1.65		\$ 25.50	\$ 25.61	\$ 2.30	
\$ 3.95	\$ 4.05	\$ 0.36		\$ 11.17	\$ 11.27	\$ 1.01		\$ 18.39	\$ 18.49	\$ 1.66		\$ 25.62	\$ 25.72	\$ 2.31	
\$ 4.06	\$ 4.16	\$ 0.37		\$ 11.28	\$ 11.38	\$ 1.02		\$ 18.50	\$ 18.61	\$ 1.67		\$ 25.73	\$ 25.83	\$ 2.32	
\$ 4.17	\$ 4.27	\$ 0.38		\$ 11.39	\$ 11.49	\$ 1.03		\$ 18.62	\$ 18.72	\$ 1.68		\$ 25.84	\$ 25.94	\$ 2.33	
\$ 4.28	\$ 4.38	\$ 0.39		\$ 11.50	\$ 11.61	\$ 1.04		\$ 18.73	\$ 18.83	\$ 1.69		\$ 25.95	\$ 26.05	\$ 2.34	
\$ 4.39	\$ 4.49	\$ 0.40		\$ 11.62	\$ 11.72	\$ 1.05		\$ 18.84	\$ 18.94	\$ 1.70		\$ 26.06	\$ 26.16	\$ 2.35	
\$ 4.50	\$ 4.61	\$ 0.41		\$ 11.73	\$ 11.83	\$ 1.06		\$ 18.95	\$ 19.05	\$ 1.71		\$ 26.17	\$ 26.27	\$ 2.36	
\$ 4.62	\$ 4.72	\$ 0.42		\$ 11.84	\$ 11.94	\$ 1.07		\$ 19.06	\$ 19.16	\$ 1.72		\$ 26.28	\$ 26.38	\$ 2.37	
\$ 4.73	\$ 4.83	\$ 0.43		\$ 11.95	\$ 12.05	\$ 1.08		\$ 19.17	\$ 19.27	\$ 1.73		\$ 26.39	\$ 26.49	\$ 2.38	
\$ 4.84	\$ 4.94	\$ 0.44		\$ 12.06	\$ 12.16	\$ 1.09		\$ 19.28	\$ 19.38	\$ 1.74		\$ 26.50	\$ 26.61	\$ 2.39	
\$ 4.95	\$ 5.05	\$ 0.45		\$ 12.17	\$ 12.27	\$ 1.10		\$ 19.39	\$ 19.49	\$ 1.75		\$ 26.62	\$ 26.72	\$ 2.40	
\$ 5.06	\$ 5.16	\$ 0.46		\$ 12.28	\$ 12.38	\$ 1.11		\$ 19.50	\$ 19.61	\$ 1.76		\$ 26.73	\$ 26.83	\$ 2.41	
\$ 5.17	\$ 5.27	\$ 0.47		\$ 12.39	\$ 12.49	\$ 1.12		\$ 19.62	\$ 19.72	\$ 1.77		\$ 26.84	\$ 26.94	\$ 2.42	
\$ 5.28	\$ 5.38	\$ 0.48		\$ 12.50	\$ 12.61	\$ 1.13		\$ 19.73	\$ 19.83	\$ 1.78		\$ 26.95	\$ 27.05	\$ 2.43	
\$ 5.39	\$ 5.49	\$ 0.49		\$ 12.62	\$ 12.72	\$ 1.14		\$ 19.84	\$ 19.94	\$ 1.79		\$ 27.06	\$ 27.16	\$ 2.44	
\$ 5.50	\$ 5.61	\$ 0.50		\$ 12.73	\$ 12.83	\$ 1.15		\$ 19.95	\$ 20.05	\$ 1.80		\$ 27.17	\$ 27.27	\$ 2.45	
\$ 5.62	\$ 5.72	\$ 0.51		\$ 12.84	\$ 12.94	\$ 1.16		\$ 20.06	\$ 20.16	\$ 1.81		\$ 27.28	\$ 27.38	\$ 2.46	
\$ 5.73	\$ 5.83	\$ 0.52		\$ 12.95	\$ 13.05	\$ 1.17		\$ 20.17	\$ 20.27	\$ 1.82		\$ 27.39	\$ 27.49	\$ 2.47	
\$ 5.84	\$ 5.94	\$ 0.53		\$ 13.06	\$ 13.16	\$ 1.18		\$ 20.28	\$ 20.38	\$ 1.83		\$ 27.50	\$ 27.61	\$ 2.48	
\$ 5.95	\$ 6.05	\$ 0.54		\$ 13.17	\$ 13.27	\$ 1.19		\$ 20.39	\$ 20.49	\$ 1.84		\$ 27.62	\$ 27.72	\$ 2.49	
\$ 6.06	\$ 6.16	\$ 0.55		\$ 13.28	\$ 13.38	\$ 1.20		\$ 20.50	\$ 20.61	\$ 1.85		\$ 27.73	\$ 27.83	\$ 2.50	
\$ 6.17	\$ 6.27	\$ 0.56		\$ 13.39	\$ 13.49	\$ 1.21		\$ 20.62	\$ 20.72	\$ 1.86		\$ 27.84	\$ 27.94	\$ 2.51	
\$ 6.28	\$ 2.38	\$ 0.57		\$ 13.50	\$ 13.61	\$ 1.22		\$ 20.73	\$ 20.83	\$ 1.87		\$ 27.95	\$ 28.05	\$ 2.52	
\$ 6.39	\$ 6.49	\$ 0.58		\$ 13.62	\$ 13.72	\$ 1.23		\$ 20.84	\$ 20.94	\$ 1.88		\$ 28.06	\$ 28.16	\$ 2.53	
\$ 6.50	\$ 6.61	\$ 0.59		\$ 13.73	\$ 13.83	\$ 1.24		\$ 20.95	\$ 21.05	\$ 1.89		\$ 28.17	\$ 28.27	\$ 2.54	
\$ 6.62	\$ 6.72	\$ 0.60		\$ 13.84	\$ 13.94	\$ 1.25		\$ 21.06	\$ 21.16	\$ 1.90		\$ 28.28	\$ 28.38	\$ 2.55	
\$ 6.73	\$ 6.83	\$ 0.61		\$ 13.95	\$ 14.05	\$ 1.26		\$ 21.17	\$ 21.27	\$ 1.91		\$ 28.39	\$ 28.49	\$ 2.56	
\$ 6.84	\$ 6.94	\$ 0.62		\$ 14.06	\$ 14.16	\$ 1.27		\$ 21.28	\$ 21.38	\$ 1.92		\$ 28.50	\$ 28.61	\$ 2.57	
\$ 6.95	\$ 7.05	\$ 0.63		\$ 14.17	\$ 14.27	\$ 1.28		\$ 21.39	\$ 21.49	\$ 1.93		\$ 28.62	\$ 28.72	\$ 2.58	
\$ 7.06	\$ 7.16	\$ 0.64		\$ 14.28	\$ 14.38	\$ 1.29		\$ 21.50	\$ 21.61	\$ 1.94		\$ 28.73	\$ 28.83	\$ 2.59	
\$ 7.17	\$ 7.27	\$ 0.65		\$ 14.39	\$ 14.49	\$ 1.30		\$ 21.62	\$ 21.72	\$ 1.95		\$ 28.84	\$ 28.94	\$ 2.60	

Price Range			Tax	Price Range			Tax	Price Range			Tax	Price Range			Tax
\$28.95	\$ 29.05	\$ 2.61		\$ 36.73	\$ 36.83	\$ 3.31		\$ 44.50	\$ 44.61	\$ 4.01		\$ 52.28	\$ 52.38	\$ 4.71	
\$29.06	\$ 29.16	\$ 2.62		\$ 36.84	\$ 36.94	\$ 3.32		\$ 44.62	\$ 44.72	\$ 4.02		\$ 52.39	\$ 52.49	\$ 4.72	
\$29.17	\$ 29.27	\$ 2.63		\$ 36.95	\$ 37.05	\$ 3.33		\$ 44.73	\$ 44.83	\$ 4.03		\$ 52.50	\$ 52.61	\$ 4.73	
\$29.28	\$ 29.38	\$ 2.64		\$ 37.06	\$ 37.16	\$ 3.34		\$ 44.84	\$ 44.94	\$ 4.04		\$ 52.62	\$ 52.72	\$ 4.74	
\$29.39	\$ 29.49	\$ 2.65		\$ 37.17	\$ 37.27	\$ 3.35		\$ 44.95	\$ 45.05	\$ 4.05		\$ 52.73	\$ 52.83	\$ 4.75	
\$29.50	\$ 29.61	\$ 2.66		\$ 37.28	\$ 37.38	\$ 3.36		\$ 45.06	\$ 45.16	\$ 4.06		\$ 52.84	\$ 52.94	\$ 4.76	
\$29.62	\$ 29.72	\$ 2.67		\$ 37.39	\$ 37.49	\$ 3.37		\$ 45.17	\$ 45.27	\$ 4.07		\$ 52.95	\$ 53.05	\$ 4.77	
\$29.73	\$ 29.83	\$ 2.68		\$ 37.50	\$ 37.61	\$ 3.38		\$ 45.28	\$ 45.38	\$ 4.08		\$ 53.06	\$ 53.16	\$ 4.78	
\$29.84	\$ 29.94	\$ 2.69		\$ 37.62	\$ 37.72	\$ 3.39		\$ 45.39	\$ 45.49	\$ 4.09		\$ 53.17	\$ 53.27	\$ 4.79	
\$29.95	\$ 30.05	\$ 2.70		\$ 37.73	\$ 37.83	\$ 3.40		\$ 45.50	\$ 45.61	\$ 4.10		\$ 53.28	\$ 53.38	\$ 4.80	
\$30.06	\$ 30.16	\$ 2.71		\$ 37.84	\$ 37.94	\$ 3.41		\$ 45.62	\$ 45.72	\$ 4.11		\$ 53.39	\$ 53.49	\$ 4.81	
\$30.17	\$ 30.27	\$ 2.72		\$ 37.95	\$ 38.05	\$ 3.42		\$ 45.73	\$ 45.83	\$ 4.12		\$ 53.50	\$ 53.61	\$ 4.82	
\$30.28	\$ 30.38	\$ 2.73		\$ 38.06	\$ 38.16	\$ 3.43		\$ 45.84	\$ 45.94	\$ 4.13		\$ 53.62	\$ 53.72	\$ 4.83	
\$30.39	\$ 30.49	\$ 2.74		\$ 38.17	\$ 38.27	\$ 3.44		\$ 45.95	\$ 46.05	\$ 4.14		\$ 53.73	\$ 53.83	\$ 4.84	
\$30.50	\$ 30.61	\$ 2.75		\$ 38.28	\$ 38.38	\$ 3.45		\$ 46.06	\$ 46.16	\$ 4.15		\$ 53.84	\$ 53.94	\$ 4.85	
\$30.62	\$ 30.72	\$ 2.76		\$ 38.39	\$ 38.49	\$ 3.46		\$ 46.17	\$ 46.27	\$ 4.16		\$ 53.95	\$ 54.05	\$ 4.86	
\$30.73	\$ 30.83	\$ 2.77		\$ 38.50	\$ 38.61	\$ 3.47		\$ 46.28	\$ 46.38	\$ 4.17		\$ 54.06	\$ 54.16	\$ 4.87	
\$30.84	\$ 30.94	\$ 2.78		\$ 38.62	\$ 38.72	\$ 3.48		\$ 46.39	\$ 46.49	\$ 4.18		\$ 54.17	\$ 54.27	\$ 4.88	
\$30.95	\$ 31.05	\$ 2.79		\$ 38.73	\$ 38.83	\$ 3.49		\$ 46.50	\$ 46.61	\$ 4.19		\$ 54.28	\$ 54.38	\$ 4.89	
\$31.06	\$ 31.16	\$ 2.80		\$ 38.84	\$ 38.94	\$ 3.50		\$ 46.62	\$ 46.72	\$ 4.20		\$ 54.39	\$ 54.49	\$ 4.90	
\$31.17	\$ 31.27	\$ 2.81		\$ 38.95	\$ 39.05	\$ 3.51		\$ 46.73	\$ 46.83	\$ 4.21		\$ 54.50	\$ 54.61	\$ 4.91	
\$31.28	\$ 31.38	\$ 2.82		\$ 39.06	\$ 39.16	\$ 3.52		\$ 46.84	\$ 46.94	\$ 4.22		\$ 54.62	\$ 54.72	\$ 4.92	
\$31.39	\$ 31.49	\$ 2.83		\$ 39.17	\$ 39.27	\$ 3.53		\$ 46.95	\$ 47.05	\$ 4.23		\$ 54.73	\$ 54.83	\$ 4.93	
\$31.50	\$ 31.61	\$ 2.84		\$ 39.28	\$ 39.38	\$ 3.54		\$ 47.06	\$ 47.16	\$ 4.24		\$ 54.84	\$ 54.94	\$ 4.94	
\$31.62	\$ 31.72	\$ 2.85		\$ 39.39	\$ 39.49	\$ 3.55		\$ 47.17	\$ 47.27	\$ 4.25		\$ 54.95	\$ 55.05	\$ 4.95	
\$31.73	\$ 31.83	\$ 2.86		\$ 39.50	\$ 39.61	\$ 3.56		\$ 47.28	\$ 47.38	\$ 4.26		\$ 55.06	\$ 55.16	\$ 4.96	
\$31.84	\$ 31.94	\$ 2.87		\$ 39.62	\$ 39.72	\$ 3.57		\$ 47.39	\$ 47.49	\$ 4.27		\$ 55.17	\$ 55.27	\$ 4.97	
\$31.95	\$ 32.05	\$ 2.88		\$ 39.73	\$ 39.83	\$ 3.58		\$ 47.50	\$ 47.61	\$ 4.28		\$ 55.28	\$ 55.38	\$ 4.98	
\$32.06	\$ 32.16	\$ 2.89		\$ 39.84	\$ 39.94	\$ 3.59		\$ 47.62	\$ 47.72	\$ 4.29		\$ 55.39	\$ 55.49	\$ 4.99	
\$32.17	\$ 32.27	\$ 2.90		\$ 39.95	\$ 40.05	\$ 3.60		\$ 47.73	\$ 47.83	\$ 4.30		\$ 55.50	\$ 55.61	\$ 5.00	
\$32.28	\$ 32.38	\$ 2.91		\$ 40.06	\$ 40.16	\$ 3.61		\$ 47.84	\$ 47.94	\$ 4.31		\$ 55.62	\$ 55.72	\$ 5.01	
\$32.39	\$ 32.49	\$ 2.92		\$ 40.17	\$ 40.27	\$ 3.62		\$ 47.95	\$ 48.05	\$ 4.32		\$ 55.73	\$ 55.83	\$ 5.02	
\$32.50	\$ 32.61	\$ 2.93		\$ 40.28	\$ 40.38	\$ 3.63		\$ 48.06	\$ 48.16	\$ 4.33		\$ 55.84	\$ 55.94	\$ 5.03	
\$32.62	\$ 32.72	\$ 2.94		\$ 40.39	\$ 40.49	\$ 3.64		\$ 48.17	\$ 48.27	\$ 4.34		\$ 55.95	\$ 56.05	\$ 5.04	
\$32.73	\$ 32.83	\$ 2.95		\$ 40.50	\$ 40.61	\$ 3.65		\$ 48.28	\$ 48.38	\$ 4.35		\$ 56.06	\$ 56.16	\$ 5.05	
\$32.84	\$ 32.94	\$ 2.96		\$ 40.62	\$ 40.72	\$ 3.66		\$ 48.39	\$ 48.49	\$ 4.36		\$ 56.17	\$ 56.27	\$ 5.06	
\$32.95	\$ 33.05	\$ 2.97		\$ 40.73	\$ 40.83	\$ 3.67		\$ 48.50	\$ 48.61	\$ 4.37		\$ 56.28	\$ 56.38	\$ 5.07	
\$33.06	\$ 33.16	\$ 2.98		\$ 40.84	\$ 40.94	\$ 3.68		\$ 48.62	\$ 48.72	\$ 4.38		\$ 56.39	\$ 56.49	\$ 5.08	
\$33.17	\$ 33.27	\$ 2.99		\$ 40.95	\$ 41.05	\$ 3.69		\$ 48.73	\$ 48.83	\$ 4.39		\$ 56.50	\$ 56.61	\$ 5.09	
\$33.28	\$ 33.38	\$ 3.00		\$ 41.06	\$ 41.16	\$ 3.70		\$ 48.84	\$ 48.94	\$ 4.40		\$ 56.62	\$ 56.72	\$ 5.10	
\$33.39	\$ 33.49	\$ 3.01		\$ 41.17	\$ 41.27	\$ 3.71		\$ 48.95	\$ 49.05	\$ 4.41		\$ 56.73	\$ 56.83	\$ 5.11	
\$33.50	\$ 33.61	\$ 3.02		\$ 41.28	\$ 41.38	\$ 3.72		\$ 49.06	\$ 49.16	\$ 4.42		\$ 56.84	\$ 56.94	\$ 5.12	
\$33.62	\$ 33.72	\$ 3.03		\$ 41.39	\$ 41.49	\$ 3.73		\$ 49.17	\$ 49.27	\$ 4.43		\$ 56.95	\$ 57.05	\$ 5.13	
\$33.73	\$ 33.83	\$ 3.04		\$ 41.50	\$ 41.61	\$ 3.74		\$ 49.28	\$ 49.38	\$ 4.44		\$ 57.06	\$ 57.16	\$ 5.14	
\$33.84	\$ 33.94	\$ 3.05		\$ 41.62	\$ 41.72	\$ 3.75		\$ 49.39	\$ 49.49	\$ 4.45		\$ 57.17	\$ 57.27	\$ 5.15	
\$33.95	\$ 34.05	\$ 3.06		\$ 41.73	\$ 41.83	\$ 3.76		\$ 49.50	\$ 49.61	\$ 4.46		\$ 57.28	\$ 57.38	\$ 5.16	
\$34.06	\$ 34.16	\$ 3.07		\$ 41.84	\$ 41.94	\$ 3.77		\$ 49.62	\$ 49.72	\$ 4.47		\$ 57.39	\$ 57.49	\$ 5.17	
\$34.17	\$ 34.27	\$ 3.08		\$ 41.95	\$ 42.05	\$ 3.78		\$ 49.73	\$ 49.83	\$ 4.48		\$ 57.50	\$ 57.61	\$ 5.18	
\$34.28	\$ 34.38	\$ 3.09		\$ 42.06	\$ 42.16	\$ 3.79		\$ 49.84	\$ 49.94	\$ 4.49		\$ 57.62	\$ 57.72	\$ 5.19	
\$34.39	\$ 34.49	\$ 3.10		\$ 42.17	\$ 42.27	\$ 3.80		\$ 49.95	\$ 50.05	\$ 4.50		\$ 57.73	\$ 57.83	\$ 5.20	
\$34.50	\$ 34.61	\$ 3.11		\$ 42.28	\$ 42.38	\$ 3.81		\$ 50.06	\$ 50.16	\$ 4.51		\$ 57.84	\$ 57.94	\$ 5.21	
\$34.62	\$ 34.72	\$ 3.12		\$ 42.39	\$ 42.49	\$ 3.82		\$ 50.17	\$ 50.27	\$ 4.52		\$ 57.95	\$ 58.05	\$ 5.22	
\$34.73	\$ 34.83	\$ 3.13		\$ 42.50	\$ 42.61	\$ 3.83		\$ 50.28	\$ 50.38	\$ 4.53		\$ 58.06	\$ 58.16	\$ 5.23	
\$34.84	\$ 34.94	\$ 3.14		\$ 42.62	\$ 42.72	\$ 3.84		\$ 50.39	\$ 50.49	\$ 4.54		\$ 58.17	\$ 58.27	\$ 5.24	
\$34.95	\$ 35.05	\$ 3.15		\$ 42.73	\$ 42.83	\$ 3.85		\$ 50.50	\$ 50.61	\$ 4.55		\$ 58.28	\$ 58.38	\$ 5.25	
\$35.06	\$ 35.16	\$ 3.16		\$ 42.84	\$ 42.94	\$ 3.86		\$ 50.62	\$ 50.72	\$ 4.56		\$ 58.39	\$ 58.49	\$ 5.26	
\$35.17	\$ 35.27	\$ 3.17		\$ 42.95	\$ 43.05	\$ 3.87		\$ 50.73	\$ 50.83	\$ 4.57		\$ 58.50	\$ 58.61	\$ 5.27	
\$35.28	\$ 35.38	\$ 3.18		\$ 43.06	\$ 43.16	\$ 3.88		\$ 50.84	\$ 50.94	\$ 4.58		\$ 58.62	\$ 58.72	\$ 5.28	
\$35.39	\$ 35.49	\$ 3.19		\$ 43.17	\$ 43.27	\$ 3.89		\$ 50.95	\$ 51.05	\$ 4.59		\$ 58.73	\$ 58.83	\$ 5.29	
\$35.50	\$ 35.61	\$ 3.20		\$ 43.28	\$ 43.38	\$ 3.90		\$ 51.06	\$ 51.16	\$ 4.60		\$ 58.84	\$ 58.94	\$ 5.30	
\$35.62	\$ 35.72	\$ 3.21		\$ 43.39	\$ 43.49	\$ 3.91		\$ 51.17	\$ 51.27	\$ 4.61		\$ 58.95	\$ 59.05	\$ 5.31	
\$35.73	\$ 35.83	\$ 3.22		\$ 43.50	\$ 43.61	\$ 3.92		\$ 51.28	\$ 51.38	\$ 4.62		\$ 59.06	\$ 59.16	\$ 5.32	
\$35.84	\$ 35.94	\$ 3.23		\$ 43.62	\$ 43.72	\$ 3.93		\$ 51.39	\$ 51.49	\$ 4.63		\$ 59.17	\$ 59.27	\$ 5.33	
\$35.95	\$ 36.05	\$ 3.24		\$ 43.73	\$ 43.83	\$ 3.94		\$ 51.50	\$ 51.61	\$ 4.64		\$ 59.28	\$ 59.38	\$ 5.34	
\$36.06	\$ 36.16	\$ 3.25		\$ 43.84	\$ 43.94	\$ 3.95		\$ 51.62	\$ 51.72	\$ 4.65		\$ 59.39	\$ 59.49	\$ 5.35	
\$36.17	\$ 36.27	\$ 3.26		\$ 43.95	\$ 44.05	\$ 3.96		\$ 51.73	\$ 51.83	\$ 4.66		\$ 59.50	\$ 59.61	\$ 5.36	
\$36.28	\$ 36.38	\$ 3.27		\$ 44.06	\$ 44.16	\$ 3.97		\$ 51.84	\$ 51.94	\$ 4.67		\$ 59.62	\$ 59.72	\$ 5.37	
\$36.39	\$ 36.49	\$ 3.28		\$ 44.17	\$ 44.27	\$ 3.98		\$ 51.95	\$ 52.05	\$ 4.68		\$ 59.73	\$ 59.83	\$ 5.38	
\$36.50	\$ 36.61	\$ 3.29		\$ 44.28	\$ 44.38	\$ 3.99		\$ 52.06	\$ 52.16	\$ 4.69		\$ 59.84	\$ 59.94	\$ 5.39	
\$36.62	\$ 36.72	\$ 3.30		\$ 44.39	\$ 44.49	\$ 4.00		\$ 52.17	\$ 52.27	\$ 4.70		\$ 59.95	\$ 60.05	\$ 5.40	

Price Range			Tax	Price Range			Tax	Price Range			Tax	Price Range			Tax
\$60.06	\$60.16	\$5.41		\$67.84	\$67.94	\$6.11		\$75.62	\$75.72	\$6.81		\$83.39	\$83.49	\$7.51	
\$60.17	\$60.27	\$5.42		\$67.95	\$68.05	\$6.12		\$75.73	\$75.83	\$6.82		\$83.50	\$83.61	\$7.52	
\$60.28	\$60.38	\$5.43		\$68.06	\$68.16	\$6.13		\$75.84	\$75.94	\$6.83		\$83.62	\$83.72	\$7.53	
\$60.39	\$60.49	\$5.44		\$68.17	\$68.27	\$6.14		\$75.95	\$76.05	\$6.84		\$83.73	\$83.83	\$7.54	
\$60.50	\$60.61	\$5.45		\$68.28	\$68.38	\$6.15		\$76.06	\$76.16	\$6.85		\$83.84	\$83.94	\$7.55	
\$60.62	\$60.72	\$5.46		\$68.39	\$68.49	\$6.16		\$76.17	\$76.27	\$6.86		\$83.95	\$84.05	\$7.56	
\$60.73	\$60.83	\$5.47		\$68.50	\$68.61	\$6.17		\$76.28	\$76.38	\$6.87		\$84.06	\$84.16	\$7.57	
\$60.84	\$60.94	\$5.48		\$68.62	\$68.72	\$6.18		\$76.39	\$76.49	\$6.88		\$84.17	\$84.27	\$7.58	
\$60.95	\$61.05	\$5.49		\$68.73	\$68.83	\$6.19		\$76.50	\$76.61	\$6.89		\$84.28	\$84.38	\$7.59	
\$61.06	\$61.16	\$5.50		\$68.84	\$68.94	\$6.20		\$76.62	\$76.72	\$6.90		\$84.39	\$84.49	\$7.60	
\$61.17	\$61.27	\$5.51		\$68.95	\$69.05	\$6.21		\$76.73	\$76.83	\$6.91		\$84.50	\$84.61	\$7.61	
\$61.28	\$61.38	\$5.52		\$69.06	\$69.16	\$6.22		\$76.84	\$76.94	\$6.92		\$84.62	\$84.72	\$7.62	
\$61.39	\$61.49	\$5.53		\$69.17	\$69.27	\$6.23		\$76.95	\$77.05	\$6.93		\$84.73	\$84.83	\$7.63	
\$61.50	\$61.61	\$5.54		\$69.28	\$69.38	\$6.24		\$77.06	\$77.16	\$6.94		\$84.84	\$84.94	\$7.64	
\$61.62	\$61.72	\$5.55		\$69.39	\$69.49	\$6.25		\$77.17	\$77.27	\$6.95		\$84.95	\$85.05	\$7.65	
\$61.73	\$61.83	\$5.56		\$69.50	\$69.61	\$6.26		\$77.28	\$77.38	\$6.96		\$85.06	\$85.16	\$7.66	
\$61.84	\$61.94	\$5.57		\$69.62	\$69.72	\$6.27		\$77.39	\$77.49	\$6.97		\$85.17	\$85.27	\$7.67	
\$61.95	\$62.05	\$5.58		\$69.73	\$69.83	\$6.28		\$77.50	\$77.61	\$6.98		\$85.28	\$85.38	\$7.68	
\$62.06	\$62.16	\$5.59		\$69.84	\$69.94	\$6.29		\$77.62	\$77.72	\$6.99		\$85.39	\$85.49	\$7.69	
\$62.17	\$62.27	\$5.60		\$69.95	\$70.05	\$6.30		\$77.73	\$77.83	\$7.00		\$85.50	\$85.61	\$7.70	
\$62.28	\$62.38	\$5.61		\$70.06	\$70.16	\$6.31		\$77.84	\$77.94	\$7.01		\$85.62	\$85.72	\$7.71	
\$62.39	\$62.49	\$5.62		\$70.17	\$70.27	\$6.32		\$77.95	\$78.05	\$7.02		\$85.73	\$85.83	\$7.72	
\$62.50	\$62.61	\$5.63		\$70.28	\$70.38	\$6.33		\$78.06	\$78.16	\$7.03		\$85.84	\$85.94	\$7.73	
\$62.62	\$62.72	\$5.64		\$70.39	\$70.49	\$6.34		\$78.17	\$78.27	\$7.04		\$85.95	\$86.05	\$7.74	
\$62.73	\$62.83	\$5.65		\$70.50	\$70.61	\$6.35		\$78.28	\$78.38	\$7.05		\$86.06	\$86.16	\$7.75	
\$62.84	\$62.94	\$5.66		\$70.62	\$70.72	\$6.36		\$78.39	\$78.49	\$7.06		\$86.17	\$86.27	\$7.76	
\$62.95	\$63.05	\$5.67		\$70.73	\$70.83	\$6.37		\$78.50	\$78.61	\$7.07		\$86.28	\$86.38	\$7.77	
\$63.06	\$63.16	\$5.68		\$70.84	\$70.94	\$6.38		\$78.62	\$78.72	\$7.08		\$86.39	\$86.49	\$7.78	
\$63.17	\$63.27	\$5.69		\$70.95	\$71.05	\$6.39		\$78.73	\$78.83	\$7.09		\$86.50	\$86.61	\$7.79	
\$63.28	\$63.38	\$5.70		\$71.06	\$71.16	\$6.40		\$78.84	\$78.94	\$7.10		\$86.62	\$86.72	\$7.80	
\$63.39	\$63.49	\$5.71		\$71.17	\$71.27	\$6.41		\$78.95	\$79.05	\$7.11		\$86.73	\$86.83	\$7.81	
\$63.50	\$63.61	\$5.72		\$71.28	\$71.38	\$6.42		\$79.06	\$79.16	\$7.12		\$86.84	\$86.94	\$7.82	
\$63.62	\$63.72	\$5.73		\$71.39	\$71.49	\$6.43		\$79.17	\$79.27	\$7.13		\$86.95	\$87.05	\$7.83	
\$63.73	\$63.83	\$5.74		\$71.50	\$71.61	\$6.44		\$79.28	\$79.38	\$7.14		\$87.06	\$87.16	\$7.84	
\$63.84	\$63.94	\$5.75		\$71.62	\$71.72	\$6.45		\$79.39	\$79.49	\$7.15		\$87.17	\$87.27	\$7.85	
\$63.95	\$64.05	\$5.76		\$71.73	\$71.83	\$6.46		\$79.50	\$79.61	\$7.16		\$87.28	\$87.38	\$7.86	
\$64.06	\$64.16	\$5.77		\$71.84	\$71.94	\$6.47		\$79.62	\$79.72	\$7.17		\$87.39	\$87.49	\$7.87	
\$64.17	\$64.27	\$5.78		\$71.95	\$72.05	\$6.48		\$79.73	\$79.83	\$7.18		\$87.50	\$87.61	\$7.88	
\$64.28	\$64.38	\$5.79		\$72.06	\$72.16	\$6.49		\$79.84	\$79.94	\$7.19		\$87.62	\$87.72	\$7.89	
\$64.39	\$64.49	\$5.80		\$72.17	\$72.27	\$6.50		\$79.95	\$80.05	\$7.20		\$87.73	\$87.83	\$7.90	
\$64.50	\$64.61	\$5.81		\$72.28	\$72.38	\$6.51		\$80.06	\$80.16	\$7.21		\$87.84	\$87.94	\$7.91	
\$64.62	\$64.72	\$5.82		\$72.39	\$72.49	\$6.52		\$80.17	\$80.27	\$7.22		\$87.95	\$88.05	\$7.92	
\$64.73	\$64.83	\$5.83		\$72.50	\$72.61	\$6.53		\$80.28	\$80.38	\$7.23		\$88.06	\$88.16	\$7.93	
\$64.84	\$64.94	\$5.84		\$72.62	\$72.72	\$6.54		\$80.39	\$80.49	\$7.24		\$88.17	\$88.27	\$7.94	
\$64.95	\$65.05	\$5.85		\$72.73	\$72.83	\$6.55		\$80.50	\$80.61	\$7.25		\$88.28	\$88.38	\$7.95	
\$65.06	\$65.16	\$5.86		\$72.84	\$72.94	\$6.56		\$80.62	\$80.72	\$7.26		\$88.39	\$88.49	\$7.96	
\$65.17	\$65.27	\$5.87		\$72.95	\$73.05	\$6.57		\$80.73	\$80.83	\$7.27		\$88.50	\$88.61	\$7.97	
\$65.28	\$65.38	\$5.88		\$73.06	\$73.16	\$6.58		\$80.84	\$80.94	\$7.28		\$88.62	\$88.72	\$7.98	
\$65.39	\$65.49	\$5.89		\$73.17	\$73.27	\$6.59		\$80.95	\$81.05	\$7.29		\$88.73	\$88.83	\$7.99	
\$65.50	\$65.61	\$5.90		\$73.28	\$73.38	\$6.60		\$81.06	\$81.16	\$7.30		\$88.84	\$88.94	\$8.00	
\$65.62	\$65.72	\$5.91		\$73.39	\$73.49	\$6.61		\$81.17	\$81.27	\$7.31		\$88.95	\$89.05	\$8.01	
\$65.73	\$65.83	\$5.92		\$73.50	\$73.61	\$6.62		\$81.28	\$81.38	\$7.32		\$89.06	\$89.16	\$8.02	
\$65.84	\$65.94	\$5.93		\$73.62	\$73.72	\$6.63		\$81.39	\$81.49	\$7.33		\$89.17	\$89.27	\$8.03	
\$65.95	\$66.05	\$5.94		\$73.73	\$73.83	\$6.64		\$81.50	\$81.61	\$7.34		\$89.28	\$89.38	\$8.04	
\$66.06	\$66.16	\$5.95		\$73.84	\$73.94	\$6.65		\$81.62	\$81.72	\$7.35		\$89.39	\$89.49	\$8.05	
\$66.17	\$66.27	\$5.96		\$73.95	\$74.05	\$6.66		\$81.73	\$81.83	\$7.36		\$89.50	\$89.61	\$8.06	
\$66.28	\$66.38	\$5.97		\$74.06	\$74.16	\$6.67		\$81.84	\$81.94	\$7.37		\$89.62	\$89.72	\$8.07	
\$66.39	\$66.49	\$5.98		\$74.17	\$74.27	\$6.68		\$81.95	\$82.05	\$7.38		\$89.73	\$89.83	\$8.08	
\$66.50	\$66.61	\$5.99		\$74.28	\$74.38	\$6.69		\$82.06	\$82.16	\$7.39		\$89.84	\$89.94	\$8.09	
\$66.62	\$66.72	\$6.00		\$74.39	\$74.49	\$6.70		\$82.17	\$82.27	\$7.40		\$89.95	\$90.05	\$8.10	
\$66.73	\$66.83	\$6.01		\$74.50	\$74.61	\$6.71		\$82.28	\$82.38	\$7.41		\$90.06	\$90.16	\$8.11	
\$66.84	\$66.94	\$6.02		\$74.62	\$74.72	\$6.72		\$82.39	\$82.49	\$7.42		\$90.17	\$90.27	\$8.12	
\$66.95	\$67.05	\$6.03		\$74.73	\$74.83	\$6.73		\$82.50	\$82.61	\$7.43		\$90.28	\$90.38	\$8.13	
\$67.06	\$67.16	\$6.04		\$74.84	\$74.94	\$6.74		\$82.62	\$82.72	\$7.44		\$90.39	\$90.49	\$8.14	
\$67.17	\$67.27	\$6.05		\$74.95	\$75.05	\$6.75		\$82.73	\$82.83	\$7.45		\$90.50	\$90.61	\$8.15	
\$67.28	\$67.38	\$6.06		\$75.06	\$75.16	\$6.76		\$82.84	\$82.94	\$7.46		\$90.62	\$90.72	\$8.16	
\$67.39	\$67.49	\$6.07		\$75.17	\$75.27	\$6.77		\$82.95	\$83.05	\$7.47		\$90.73	\$90.83	\$8.17	
\$67.50	\$67.61	\$6.08		\$75.28	\$75.38	\$6.78		\$83.06	\$83.16	\$7.48		\$90.84	\$90.94	\$8.18	
\$67.62	\$67.72	\$6.09		\$75.39	\$75.49	\$6.79		\$83.17	\$83.27	\$7.49		\$90.95	\$91.05	\$8.19	
\$67.73	\$67.83	\$6.10		\$75.50	\$75.61	\$6.80		\$83.28	\$83.38	\$7.50		\$91.06	\$91.16	\$8.20	

Price Range		Tax	Price Range		Tax
\$ 91.17	\$ 91.27	\$ 8.21	\$ 99.06	\$ 99.16	\$ 8.92
\$ 91.28	\$ 91.38	\$ 8.22	\$ 99.17	\$ 99.27	\$ 8.93
\$ 91.39	\$ 91.49	\$ 8.23	\$ 99.28	\$ 99.38	\$ 8.94
\$ 91.50	\$ 91.61	\$ 8.24	\$ 99.39	\$ 99.49	\$ 8.95
\$ 91.62	\$ 91.72	\$ 8.25	\$ 99.50	\$ 99.61	\$ 8.96
\$ 91.73	\$ 91.83	\$ 8.26	\$ 99.62	\$ 99.72	\$ 8.97
\$ 91.84	\$ 91.94	\$ 8.27	\$ 99.73	\$ 99.83	\$ 8.98
\$ 91.95	\$ 92.05	\$ 8.28	\$ 99.84	\$ 99.94	\$ 8.99
\$ 92.06	\$ 92.16	\$ 8.29	\$ 99.95	\$100.06	\$ 9.00
\$ 92.17	\$ 92.27	\$ 8.30			
\$ 92.28	\$ 92.38	\$ 8.31			
\$ 92.39	\$ 92.49	\$ 8.32			
\$ 92.50	\$ 92.61	\$ 8.33			
\$ 92.62	\$ 92.72	\$ 8.34			
\$ 92.73	\$ 92.83	\$ 8.35			
\$ 92.84	\$ 92.94	\$ 8.36			
\$ 92.95	\$ 93.05	\$ 8.37			
\$ 93.06	\$ 93.16	\$ 8.38			
\$ 93.17	\$ 93.27	\$ 8.39			
\$ 93.28	\$ 93.38	\$ 8.40			
\$ 93.39	\$ 93.49	\$ 8.41			
\$ 93.50	\$ 93.61	\$ 8.42			
\$ 93.62	\$ 93.72	\$ 8.43			
\$ 93.73	\$ 93.83	\$ 8.44			
\$ 93.84	\$ 93.94	\$ 8.45			
\$ 93.95	\$ 94.05	\$ 8.46			
\$ 94.06	\$ 94.16	\$ 8.47			
\$ 94.17	\$ 94.27	\$ 8.48			
\$ 94.28	\$ 94.38	\$ 8.49			
\$ 94.39	\$ 94.49	\$ 8.50			
\$ 94.50	\$ 94.61	\$ 8.51			
\$ 94.62	\$ 94.72	\$ 8.52			
\$ 94.73	\$ 94.83	\$ 8.53			
\$ 94.84	\$ 94.94	\$ 8.54			
\$ 94.95	\$ 95.05	\$ 8.55			
\$ 95.06	\$ 95.16	\$ 8.56			
\$ 95.17	\$ 95.27	\$ 8.57			
\$ 95.28	\$ 95.38	\$ 8.58			
\$ 95.39	\$ 95.49	\$ 8.59			
\$ 95.50	\$ 95.61	\$ 8.60			
\$ 95.62	\$ 95.72	\$ 8.61			
\$ 95.73	\$ 95.83	\$ 8.62			
\$ 95.84	\$ 95.94	\$ 8.63			
\$ 95.95	\$ 96.05	\$ 8.64			
\$ 96.06	\$ 96.16	\$ 8.65			
\$ 96.17	\$ 96.27	\$ 8.66			
\$ 96.28	\$ 96.38	\$ 8.67			
\$ 96.39	\$ 96.49	\$ 8.68			
\$ 96.50	\$ 96.61	\$ 8.69			
\$ 96.62	\$ 96.72	\$ 8.70			
\$ 96.73	\$ 96.83	\$ 8.71			
\$ 96.84	\$ 96.94	\$ 8.72			
\$ 96.95	\$ 97.05	\$ 8.73			
\$ 97.06	\$ 97.16	\$ 8.74			
\$ 97.17	\$ 97.27	\$ 8.75			
\$ 97.28	\$ 97.38	\$ 8.76			
\$ 97.39	\$ 97.49	\$ 8.77			
\$ 97.50	\$ 97.61	\$ 8.78			
\$ 97.62	\$ 97.72	\$ 8.79			
\$ 97.73	\$ 97.83	\$ 8.80			
\$ 97.84	\$ 97.94	\$ 8.81			
\$ 97.95	\$ 98.05	\$ 8.82			
\$ 98.06	\$ 98.16	\$ 8.83			
\$ 98.17	\$ 98.27	\$ 8.84			
\$ 98.28	\$ 98.38	\$ 8.85			
\$ 98.39	\$ 98.49	\$ 8.86			
\$ 98.50	\$ 98.61	\$ 8.87			
\$ 98.62	\$ 98.72	\$ 8.88			
\$ 98.73	\$ 98.83	\$ 8.89			
\$ 98.84	\$ 98.94	\$ 8.90			
\$ 98.95	\$ 99.05	\$ 8.91			



STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE
**BUSINESS PERSONAL PROPERTY
RETURN**

PT-100
(Rev. 6/14/12)
7002

IMPORTANT - A separate return must be filed for each location on forms approved by the Department of Revenue. This is a scannable form, which must be completed with black ink only.

Tax Year _____

(See instructions on back)

Owner Name and Mailing Address:

Business Name and Location:

- ☐ New Account ☐ Amended ☐ Final; Closing Acct. ☐ Return Due to Change in Accounting Closing Period
☐ Individual ☐ Corporation ☐ Partnership * ☐ LLC/LLP ☐ Leasing Company
 * (A listing of partners and social security number is required)

Property File No. _____ Accounting Closing Period (mo/da/yr) _____

Sales Tax No. _____ Date Business Open (mo/da/yr) _____

*Federal EI/SS No. _____ Telephone No. _____

County _____ NAICS Code _____

Tax Dist _____ Date Business Closed _____

***If you have a new account, your FEI/SSN must be provided in the space above. **If you have a retail license and are making changes, please contact (803) 896-1350.**

****CHANGES ONLY**

Owner Name	Business Name
Mailing Address	Business Location
City/State - Mail Zip	City/State/Zip

1. Total Acquisition Cost 1. ▶ . 00 **Lines 1, 2, and 3 must be completed. The preprinted zeros will not be considered as a completed return.**
- (Excluding Licensed Vehicles and Leasehold Improvements)
2. Less: Income Tax Depreciation (Accumulated Depreciation Not To Exceed 90% For Each Item) 2. ▶ . 00
3. Net Depreciated Value (The Net Depreciated Value Must Include At Least 10% Of Each Item) 3. ▶ . 00

Office Use Only

I declare that this return has been examined by me, and to the best of my knowledge and belief, is a true and complete return, made in good faith, pursuant to the provisions, of the Code of Laws, 1976 and amendments.

Taxpayers Signature _____ Title _____ Date _____

Accountant Signature _____ Date _____

Mail to SC Department of Revenue, Property Division, Columbia, SC 29214-0301 or contact by phone (803) 898-5222.

This return cannot be processed without taxpayer signature.

INSTRUCTIONS

Complete your social security number or federal employer's identification number and county in which the property is located. If you are producing your own form it **MUST** be PRE-APPROVED by the Department of Revenue.

If there is a change of Ownership/Mailing Address or Business Name/Location, please make those changes in the area blocked off and marked **For Changes Only**.

A file number will be assigned to you by the Department and appear as the property tax file number on the front of a preprinted return. **Always** refer to this number when writing the Property Division.

Zeroes have been preprinted in the cents column of this form, therefore you **must** round off cents to the nearest whole dollar.

- Line 1: **All** costs associated with the acquisition of furniture, fixtures and equipment that are used in the business;
EXCLUDING licensed vehicles.
- Line 2: Deduct the adjusted depreciation. The depreciation allowed is the same as used for income tax purposes, except the depreciation may **not exceed 90%** of the total acquisition cost for **EACH** item.
- Line 3: Total acquisition cost less the adjusted depreciation.

FILING REQUIREMENTS

Any business which opens **after** the end of the accounting period must file an initial return as of December 31st with the return being due the last day of April. After the initial return, businesses are required to file on or before **the last day of the fourth month** after the close of the accounting period regularly employed by the taxpayer, for income tax purposes.

THERE ARE NO PROVISIONS FOR EXTENSIONS FOR FILING BUSINESS PERSONAL PROPERTY RETURNS.

Failure to File or List Property - Section 12-54-44 provides: A person who willfully attempts to evade or defeat any tax or property assessment, in addition to other penalties provided by law, is guilty of a **FELONY** and, upon conviction, must be fined not more than ten thousand dollars or imprisoned not more than five years, or both, together with the cost of prosecution. The assessment may be estimated from the best available information.

Revocation of License for Failure to Comply - Section 12-54-90 provides: Failure to comply with the law may result in revocation of licenses within 10 days after notification.

Number of locations in SC _____

Location of records _____

Street

City

State

Do you lease equipment from another company? Yes ☐ No ☐ (Attach List if needed)

If yes, from whom? _____

Lessor

Address

City

State

Do you own equipment which is leased to other businesses? Yes ☐ No ☐

The net depreciate value from line 3 (front of form) will be assessed by the Property Division at the rate of 10.5%. The assessment will be certified to the county in which the property is located, and the district millage applied to determine your tax bill for the coming year. No further notice will be sent prior to the mailing of a tax bill by the county and/or district.

Signature - If someone other than the taxpayer prepares the return, then the property tax return must also contain the signature of the return preparer.

Social Security Privacy Act Disclosure

It is mandatory that you provide your social security number on this tax form if you are an individual taking this credit. 42 U.S.C 405(c)(2)(C)(i) permits a state to use an individual's social security number as means of identification in administration of any tax. SC Regulation 117-201 mandates that any person required to make a return to the SC Department of Revenue shall provide identifying numbers, as prescribed, for securing proper identification. Your social security number is used for identification purposes.

The Family Privacy Protection Act

Under the Family Privacy Protection Act, the collection of personal information from citizens by the Department of Revenue is limited to the information necessary for the Department to fulfill its statutory duties. In most instances, once this information is collected by the Department, it is protected by law from public disclosure. In those situations where public disclosure is not prohibited, the Family Privacy Protection Act prevents such information from being used by third parties for commercial solicitation purposes.

**"By act of The
South Carolina
General Assembly
any person con-
victed of armed
robbery shall serve
a sentence of no
less than 7 years
at hard labor
without parole."**

TAXPAYER RECORD

(Rev. 7/17/07)

Lines 1 through 10 Form ST-3	Jan	Feb	Mar	April	May	June	July	Aug	Sept	Oct	Nov	Dec
Sales and Use Tax												
1. Gross Proceeds of Sales												
2. Total Amount of Deductions												
3. Net Taxable Sales												
4. Sales Tax												
5. Taxpayer's Discount on % Sales Tax												
6. Net Amount Payable												
7. Total Penalty and Interest on % Sales Tax												
8. Total Sales and Use Tax Due												
9. Total Taxes Due from ST-389												
10. Total Amount Due												
Total Discount claimed (Total of ST-3 line 5 and ST-389 Column C)												

Reminder: Combined Discount cannot exceed \$3000.00 per fiscal year, returns for June through May, which are filed July through June.

Social Security Privacy Act Disclosure

It is mandatory that you provide your Social Security Number on this tax form. 42 U.S.C 405(c)(2)(C)(i) permits a state to use an individual's social security number as means of identification in administration of any tax. SC Regulation 117-201 mandates that any person required to make a return to the SC Department of Revenue shall provide identifying numbers, as prescribed, for securing proper identification. Your Social Security Number is used for identification purposes.

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South Carolina Department of Revenue
Sales Tax Return
Columbia, SC 29214-0101

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STANDARD
U. S. Postage
PAID
SC Department
of Revenue



● Starting a New Business? ● Have An Existing Business? ● Need To Renew a Business License, Permit, or Registration - or pay State Business Taxes?

Simply go to:
SC Business One Stop, SC Business Portal
www.SCBOS.sc.gov

Do business online with the Secretary of State, the Department of Revenue, the Department of Employment and Workforce, the Department of Health and Environmental Control, the Department of Consumer Affairs, and the Department of Plant Industry!

Current online offerings include:

Secretary of State

- Certificate of Limited Partnership
- Articles of Incorporation - Corporation
- Certificate of Authority - Non-profit Corporation
- Certificate of Authority - Limited Liability Partnership
- Certificate of Authority - Corporation
- Certificate of Authority - Limited Liability Company
- Articles of Incorporation - Statutory Close Corporation
- Articles of Incorporation - Professional Corporation
- Articles of Incorporation - Non-profit Corporation
- Articles of Incorporation - Limited Liability Company
- Limited Liability Partnership Registration
- Register Foreign Corporation
- Register Foreign Limited Liability Corporation
- Register Foreign Limited Partnership
- Assumed Name Certificate of Limited Partnership
- Change of Registered Agent Name and/or Address
- LLC - Change of Agent for Service of Process
- LLC - Change of Agent for Service of Process Designated Office
- LLC - Change of Address of Agent

Department of Revenue

- Sales Tax (Retail License)
- Accommodations (Retail License)
- Alcohol Beverage Licenses and Renewals
- Business Personal Property
- Employee Withholding
- Corporate Tax Account
- Use Tax

Department of Plant Industry

- General Fertilizer Permits
- Liming Materials Permits
- Restricted Fertilizer Permits

Department of Employment and Workforce

- Unemployment Insurance Tax

Department of Health and Environmental Control

- Well Permits
- Asbestos Removal Permits
- Underground Storage Tanks Permits

Department of Consumer Affairs

- Maximum Rate Schedule Filings
- Credit Grantor Notification
- Credit Grantor Notification for Rent-to-Own Businesses

DON'T FORGET

- To check the period ended on the return to be sure it is submitted for the period to be reported
- To make sure your check is properly filled out to match the tax due
- To file timely
- To supply all information requested on your form
- To file your return electronically
- For forms suggestions and concerns send email to: Suggestions4Forms@dor.sc.gov

2015 Sales Tax Holiday

The South Carolina Sales Tax Holiday exemption is scheduled to begin Friday, August 7, 2015, at 12:01 AM and end on Sunday, August 9, 2015, at midnight. The exemption affects the sale of clothing, clothing accessories, footwear, school supplies, computers, printers, printer supplies, bed linens, etc. See Revenue Ruling 10-7, 10-8 for additional information.

A policy document with the official list of holidays and exempt items is available on our internet website: www.dor.sc.gov